

# **ABOVE ALL ELSE: AN INNOVATIVE ENTREPRENEUR**

**A STUDY OF MANAGEMENT ACCOUNTANTS'  
OCCUPATIONAL IDENTITY WITHIN A HEALTHCARE  
PROVIDER**

**HILDA HARDELL**

**MIKAELA HOLTSJÖ**

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# **Above all else: an innovative entrepreneur – A study of management accountants' occupational identity within a healthcare provider**

## **Abstract**

Through a single case study, this paper explores the construction of management accountants' occupational identity within a hybrid healthcare provider, pseudonymized as DigiCare. 15 interviews were conducted at DigiCare, covering employees from the finance function, medical operations, and senior management. The interviews were complemented with official company documents and the perspectives of two external strategic consultants. Based on the framework by Alvesson and Willmott (2002), occupational identity was analyzed through the concepts of identity regulation, identity work, and self-identity. The findings suggest that the management accountants view themselves as innovative entrepreneurs, regardless of the tasks they perform. This resonates with the organizational discourse describing the identity of DigiCare. In contrast, the values and ideas of the medical domain are not suggested to influence the construction of management accountants' occupational identity. These contributions build upon prior research, reinforcing the notion that the identity work of management accountants is dependent on the organizational context (e.g., Ahrens & Chapman, 2000). It further questions the relevance of analyzing jurisdictional claims, when studying occupational inter-relationships within a firm characterized by a robust organizational identity narrative (Abbott, 1988; Jacobs, 2005).

## **Keywords:**

Occupational identity, management accountant, healthcare sector, organizational identity, entrepreneurial culture

## **Authors:**

Hilda Hardell (24108)  
Mikaela Holtsjö (24417)

## **Tutor:**

Ebba Sjögren, Associate Professor, Department of Accounting

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## 1. Introduction

Healthcare systems worldwide continue to face challenges due to an aging population, a rise in chronic diseases, the aftermath of Covid-19, a burnt-out workforce, and outdated IT systems (McNeill, 2022). These challenges underscore the critical importance of accessible and financially sustainable healthcare. The increased demand for healthcare has made space for new incumbents, wherein digital or hybrid<sup>1</sup> healthcare providers have emerged, primarily within the private sector (Swedish Competition Authority, 2022). These digital or hybrid healthcare providers are often described as innovative, and technology driven. At the same time, the core operations are run by medical professionals, a profession often described as dominant within organizations. This dominance is reflected in its legitimized autonomy i.e., that clinicians are personally responsible, from a legal standpoint, for the medical decisions they make. In addition, the medical domain entails strong core values and ideas. Further, other professional or occupational groups within the same organization are often described as a support function to the medical profession (Abbott, 1988; Kurunmäki et al., 2003).

One such support function is the finance function<sup>2</sup>. Recent scholars have increasingly focused on how accounting considerations, including practices, ideas, and occupational values, influence the medical profession. In the literature, this phenomenon is referred to as accountingization (Jacobs, 2005; Kurunmäki, 2004; Kurunmäki et al., 2003). Most of the previous research exploring clinicians' attitudes regarding the transfer of accounting considerations, suggest that they view it as a threat against their medical considerations and the values of their profession (Bourn & Ezzamel, 1986; Dent, 1991; Jacobs, 1995). However, some studies present findings that contradict this intrusive description, and suggest clinicians integrate accounting in their professional domain, a process referred to as hybridization of the medical profession (Jacobs, 2005; Kurunmäki, 2004).

Yet, less is known about the reciprocal influence from the medical profession to the finance function. The influence on management accountants within the finance function are particularly interesting since, despite a shared baseline for general technical knowledge, there is an absence of clear, generalizable tasks and activities, which challenges conventional understanding of their occupational identity (Ahrens & Chapman, 2000). Yet in parallel to this variability, recent studies indicate a common trend among management accountants to be more forward-looking, actively engaging in decision-making processes (Goretzki et al., 2013; Heinzelmann, 2018; Morales & Lambert, 2013). Overall, prior research underscores that the construction of the occupational identity of management accountants is shaped by diverse experiences,

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<sup>1</sup> We define hybrid healthcare as healthcare combining digital care with physical care.

<sup>2</sup> Using 'finance function' for employees in accounting aligns with common terminology per some research (e.g., Jacobs, 2005; Kurunmäki et al., 2003; Morales & Lambert, 2013).

varying tasks, interactions with internal and external actors, and conflicting expectations (Wolf et al., 2020). In accordance with Heinzelmann's (2018) perspective, our study defines occupational identity not as a predetermined concept, but rather as a range of continuous activities in which individuals within a particular occupational group engage in sensemaking processes regarding their occupational role.

Previous literature on the construction of occupational identity among management accountants, primarily covers non-healthcare sectors (Ahrens & Chapman, 2000; Heinzelmann, 2018; Hiller et al., 2014). At the same time, the strong core values and the dominant position of the medical profession constitute an interesting avenue for research on how this potentially impacts the occupational identity of management accountants. Therefore, our research question is formulated as follows:

*How is the occupational identity of management accountants constructed within a healthcare provider?*

To investigate this question, a single case study was conducted at a hybrid healthcare provider, pseudonymized as DigiCare, with its primary market in Sweden. We conducted 15 interviews with people within the finance function, as well as people interacting with the finance function in their daily work. The interviews were complemented with official company documents and with perspectives from two external strategic consultants.

We built upon the framework by Alvesson and Willmott (2002) to explore management accountants' construction of occupational identity. The framework describes how occupational identity is constructed through the interplay between identity regulation, identity work and self-identity. Our findings revealed that the identity regulations drove a robust organizational identity, influencing management accountants' identity work. This continuous process, promoted by an aspiration to align with the organization's innovative narrative, re-worked self-identity and in turn fostered purpose and belonging. Further, there was not a strong influence from the medical profession on the occupational identity of management accountants at DigiCare. Yet, the management accountants still linked their occupational identity to driving societal challenges within the innovative culture.

The subsequent part of the thesis is structured as follows: In Section 2, we present previous literature related to management accountants in the healthcare context, as well as a general academic discourse on the identity of management accountants. Following this, we present our conceptual framework. In Section 3, the methodology of the study is outlined. Next, the empirical analysis is presented in Section 4, followed by a discussion and interpretation in Section 5. Lastly, the conclusions, limitations, and suggestions for future research are presented in Section 6.

## 2. Literature review

In this section, we offer a healthcare sector-specific lens for our exploration of previous literature on management accounting. Acknowledging that the primary literature on the occupational identity of management accountants often originate from studies of organizations in other industries, the subsequent section draws insights from other sectors to complement our healthcare focused review.

### 2.1. Management accounting in healthcare

Management accounting in healthcare has received a lot of attention among scholars. Throughout the last three decades, ideas and concepts of New Public Management (NPM) have put focus on the influence of accounting on the medical profession. Healthcare interventions grounded in NPM commonly aim to enhance efficiency, transparency and increase visibility in the work processes of medical professionals by applying business models from the private sector. This enhanced economic consideration is often described as a process of accountingization. Viewing accounting as a technique or a tool, the NPM theorist, Hood (1995, p. 93) defines accountingization as:

[...] the introduction of ever-more explicit cost categorization into areas where costs were previously aggregated, pooled or undefined.

In contrast to Hood (1995), Gebreiter (2022) describes accountingization as a process which challenges the dominating position of the medicine profession through an enhanced focus on financial and commercial aspects. Similarly, Kurunmäki et al. (2003) describes how the influence of accounting on the operations of clinicians may have a colonializing effect on the medical domain, invading the clinical discourse at the expense of the core values and ideas of the profession. Hence, Gebreiter and Kurunmäki describe accountingization as not only a transfer of accounting techniques which impacts the knowledge base of the medical domain, but rather as an intrusive force influencing the professional core values and ideas. In line with Abbott's (1988) description, it is common among dominant professions to try to inhibit change in their professional domain, as changes may impact their current status and relative position to other occupational groups within the organization.

Previous research analyzing the attitude and reactions of clinicians towards the influence of accounting supports the view of seeing accounting considerations as a competitive force to medical considerations (Bourn & Ezzamel, 1986; Dent, 1991; Jacobs, 1995). Further, some researchers find an opposing position by clinicians towards adopting accounting practices. This defensive response is often linked to a belief that the inclusion of accounting expertise would threaten the autonomy of their profession by diverting focus from its core activity, healthcare treatments (Dent, 1991). They further claim that it



contradicts the professional values of their occupation as well as its legitimacy (Dent, 1991; Jacobs, 1995).

Kurunmäki et al. (2003) concludes that in the UK, accounting considerations within the medical domain is simply explained through legitimization. The authors describe how, in the UK, the activities of the medical professionals are decoupled from the finance function, where accounting considerations do not reach the core values of the medical profession which enhances the medical profession's autonomy. Accounting is simply used to support and legitimize medical operations, for instance to motivate expensive medical investments by arguing its contribution to long-term profitability. In other words, the authors provide an example of how the process of accountingization is avoided through de-coupling, while still adapting to the coercive pressures of health reforms.

In a later study, Kurunmäki (2004) provides contradicting findings to the competitive and invasive view on accountingization. Through a study on the history of integrating accounting within the medical profession in Finland, the author describes how accounting has been welcomed by Finnish clinicians without challenging the perceived legitimacy or the medical considerations of their profession. In contrast, the study suggests that the calculative skills commonly associated with management accounting have become integrated into the recognized competencies within the realm of the Finnish medical expertise and broadened the boundaries of the medical profession. The process is referred to as hybridization of the medical profession, which challenges the critical view of accounting and medical considerations as being two competitive forces. Kurunmäki (2004) finds that an enabling aspect of the described hybridization in Finland is that the management accounting occupation in Finland is loosely defined. In addition, there are no strong claims on the jurisdiction from any group of professional accountants. Instead, accounting is viewed as a technique or a tool which is available to all occupational groups.

The study further suggests that this view has been fostered by the existence of state administration and intervention, through education as well as the lack of a need for certifications. Graduate studies position management accounting as a general discipline within Business and Economics. In addition, graduate programs like Industrial Engineering combine management accounting with engineering studies, which cultivates the view of accounting practices being suitable as a technique across different occupations. Kurunmäki (2004) contrasts this to the Anglo-Saxon countries, where accountants and professional associations have a stronger claim over the accounting jurisdiction, which hinders the assimilation of accounting practices to other occupations.

Jacobs (2005) builds upon Kurunmäki's (2004) study, by investigating the academic background of doctors in the UK, Germany, and Italy and if hybridization of the medical profession has taken place in any of the three countries. Germany and Italy are viewed as suitable complements to Kurunmäki's study, as Germany is defined as having a loosely

formalized management accounting occupation similar to the one in Finland<sup>3</sup>, while Italy is in-between Finland and the UK in terms of state invention and the level of formalization of the accounting occupation. All three countries have further undergone coercive NPM reforms. What Jacobs (2005) finds is the process of polarization throughout all three countries, described in the following manner:

[...] rather than accounting technologies and practices being adopted by all medical staff and fundamentally altering the nature of the medical profession [i.e., hybridization], a separate sub-group emerges to manage financial and administrative responsibilities, leaving the fundamental values and practices of the wider profession unchanged. (p. 140)

In all three countries, a polarization is seen within the medical profession, where the medical staff with a managerial position, such as a hospital director, adopt accounting expertise to support their leadership tasks. There is further a lack of management accounting in the doctors' educational journey up until they are in the position of receiving a managerial position. Yet, the German doctors do not perceive accounting considerations as outside the boundaries of the medical profession. Both Italian and German medics are also more inclined to adopt accounting techniques in comparison to the medical professionals in the UK. This supports Kurunmäki's explanations for hybridization in Finland, where the suggested underlying reasons for hybridization are the less formalized accounting identity and a weaker claim on the jurisdiction by the professional accountants.

As demonstrated in this section, there are a lot of studies covering the influence of accounting on the medical profession. It encompasses studies at various levels of analysis, including field-level investigations that assess how governmental administration and interventions have led to varying degrees of formalization within the management accounting profession across different nations. Subsequently, these effects are scrutinized at the organizational level, where the research delves into the level of accountingization of the medical profession, and further on an individual level by analyzing the viewpoint of medical professionals.

It is important to note that the findings in this area are diverse and often divergent. They differ not only in terms of the extent of accountingization achieved within healthcare organizations, but also in how this process is perceived by the medical professionals. In addition, the current body of research in the field of management accounting within healthcare predominantly focuses on the extent to which the finance function impacts the medical profession, by exploring how clinicians perceive this phenomenon. However, little is known regarding the influence in the opposite direction – specifically, the

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<sup>3</sup> The management accounting occupation in Germany has reached a higher level of formalization, through jurisdictional claims by professional associations, since this article was written. This is evident through the work of Hiller et al. (2014) in Section 2.2.

influence from the medical profession to the finance function and how this may influence the occupational identity of management accountants.

## 2.2. The occupational identity of management accountants

Accounting research often assumes that management accountants have a well-defined role and occupational identity<sup>4</sup>. However, it is evident that the degree to which management accountants adhere to standardized practices varies a lot. While management accountants share a baseline of general, taught technical knowledge, the activities they perform in their work tend to be dependent on the organizational context. This variability makes it challenging to make broad generalizations about the tasks, processes and construction of occupational identity (Ahrens & Chapman, 2000).

Ahrens and Chapman (2000) further depict a difference depending on nationality. Through comparison of the management accountants in Britain and Germany, they find that occupational identities are constructed out of the individual's previous experience. Particularly, in Germany, management accountants' occupational identity is primarily shaped by their academic training, while the British management accountants depend on their ability to incorporate organizational processes and a growing range of tasks into their autobiographies.

Despite the described variability in actual tasks performed, recent studies point towards a coherent aspiration by management accountants to be forward-looking and engage more actively in operational and strategic decision-making (Goretzki & Messner, 2019; Heinzelmann, 2018; Morales, 2019; Morales & Lambert, 2013; Wolf et al., 2020). Historically, management accountants have generally been described as “bean counters”, which essentially means focusing on tasks such as recording, data input, and reporting. This is commonly associated with centralization of accountants within a functional hierarchy, physically separated from the line and with an objective surveillance purpose (Hopper, 1980). In contrast, during the last 30 years, management accountants are often more thought of as “business partners”, emphasizing a higher degree of business orientation. The objective for the business partner is to both support and challenge the operations managers with the objective of ensuring that activities are in line with the overall strategic direction (Järvenpää, 2007). It is implied that the change towards a business-oriented approach is seen as favorable, and that management accountants aspire to adopt this kind of mindset (Wolf et al., 2020). However, in many cases, an organization's culture can influence what is considered acceptable, and aspirational, in

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<sup>4</sup>As highlighted in the introduction (see Section 1), our definition of occupational identity is in line with Heinzelmann (2018), who describes the construction of the occupational identity as continuously shaped through the occupational group's engagement in sensemaking of their role at the workplace. Hence, occupational identity is strongly intertwined with occupational role, covering its perceived tasks, content, responsibilities, and activities performed.

terms of accounting practices. For instance, certain tasks performed by management accountants may be more aligned with the cultural norms of a particular organization (Goretzki et al., 2013).

In line with the business partner aspirations, Morales (2019) conducts a comprehensive analysis displaying how 73 management accountants all manage to generate a coherent narrative of acting as a business partner, despite most of their day-to-day responsibilities rather reflects the tasks of the traditional “bean counter”. By categorizing their tasks into symbolic frameworks that accommodate a wide range of interpretations, they manage to create a bridge between their work tasks and their aspirational identity, a process defined as identity work. The vagueness of the categories enables them to further mask low prestige tasks behind a “value-adding” title. Put differently, they create a narrative that bridges the gap between what they do and who they aspire to be.

In addition, the categories blend actions aimed at helping operations managers and actions aimed at supporting senior management to verify the performance of the operations. Morales (2019) shows how this enables occupational identity narratives such as “partnership” and “support” to hide the actions that rather foster “financial accountability” and “hierarchical control”. Similar to the views on accountingization of the medical professional described by Kurunmäki et al. (2003), Morales describes how:

Through categorization work, management accountants encourage managers to internalize the frames of financialization and “think” as accountants. The “operational relationship” becomes a form of colonization rather than a “partnership”. Or, rather, the colonization of “business orientation” by “financialization” is hidden through the use of symbolic categories that mask the difference between the two. (p. 275)

In line with this, Morales (2019) further describes how management accountants often face a duality in their occupational identity. On the one hand, they are told by senior managers and shareholders to act in a business-oriented manner and work closely with operations. On the other hand, they are at the same time being pressured by senior managers to have more of an objective independent relation to operations with the aim of surveilling and controlling the achievement of operational goals. Morales declares the importance to not view management accountants as isolated individuals but rather as a part of an organizational context, which contributes to formation and reformation of their occupational identity.

Similarly, Goretzki and Messner (2019) challenge how previous literature primarily focus on the interactions between management accountants and operating managers:

We propose that both the stability and fragility of a business partner identity are shaped not only by management accountants’ direct interactions with operational managers but also by different types of interactions with various other organizational actors. The experiences that management accountants

gather in these direct or sometimes indirect interactions “complement and iteratively inform [their] self-narrations” and eventually affect their business partner identity narrative. (p. 3)

Goretzki and Messner (2019) apply a theatrical metaphor of backstage and frontstage interactions to analyze the identity of management accountants in a broader interactional context. Backstage interactions are described as interactions with close colleagues, such as other management accountants or people within the same department, while frontstage interactions are more performative actions, for example a meeting with an operations manager. The authors find that the initial identity narrative is often formed backstage where management accountants are exposed to various interventions (e.g., specific tasks, training programs, etc.) that enable them to understand their identity and/or what they should strive for. The persistence of this narrative depends on the dynamics with the frontstage, where various actors react to the performance of the management accountant and their underlying ideas. This reaction can subsequently trigger new interventions backstage, making management accountants refine their identity narrative based on the practical experiences they have been confronted with (Goretzki & Messner, 2019). These backstage and frontstage interactions are suggested to empower management accountants and are described to create conceptual and practical narrative elements. The elements provide shape and substance to their aspirational identity. Hence, the study highlights the importance of including interactions with other occupational groups when analyzing management accountants’ occupational identity.

An additional dimension to the interplay between occupational identity and the organizational context, is highlighted in the study on management accountants in German-speaking countries, conducted by Hiller et al. (2014). Through online surveys, the authors explore how management accountants perceived occupational prestige, *within* the organization, influence their professional<sup>5</sup> identification. Professional identification refers to the degree of connection individuals feel with their occupation or profession, including the typical characteristics attributed to individuals in that specific field. They examine an organizational-professional conflict, which they translate to whether the management accountants favor their occupational identity or the broader organizational interests. They find that management accountants with a high occupational identification may be reluctant to sacrifice the values associated with their occupation for the benefit of the organization. This can be related to the previous discussion regarding Kurunmäki (2004) and Jacobs’ (2005) studies on hybridization of the medical profession and their suggestion that a less formalized accounting identity correlates with a weaker claim on the jurisdiction by the accountants.

To conclude, previous research suggests that management accountant’s construction of occupational identity is possibly influenced by a range of factors, including diverse

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<sup>5</sup> One should be cautious defining management accounting as a profession. The inclusion of the label is solely to reflect the wordings used by Hiller et al. (2014).

experiences, varying tasks, interactions with various actors, and conflicting expectations. It is indicated that the characteristics of the organizational setting are the most significant factor influencing the occupational identity of management accountants (Goretzki & Messner, 2019; Heinzelmann, 2018; Morales, 2019; Wolf et al., 2020).

### 2.3. Conceptualizing the construction of the occupational identity

To understand the contextually dependent nature of the occupational identity of management accountants in a healthcare providing organization, our empirics are analyzed through Alvesson and Willmott's (2002 p. 627) framework. The choice of this conceptual framework is justified by its proven relevance in previous research (Goretzki & Messner, 2019; Heinzelmann, 2018; Järvinen, 2009), where it has been drawn upon to understand occupational identity of management accountants in various settings.

In the context of our study, this framework provides a theoretical lens to understand how the healthcare specific practices and organizational expectations influence the construction of self-identity narratives among management accountants. It facilitates the exploration of the dynamic interaction between organizational regulatory efforts and organizational members' occupational identity construction, encompassing their reflective processes related to their work.

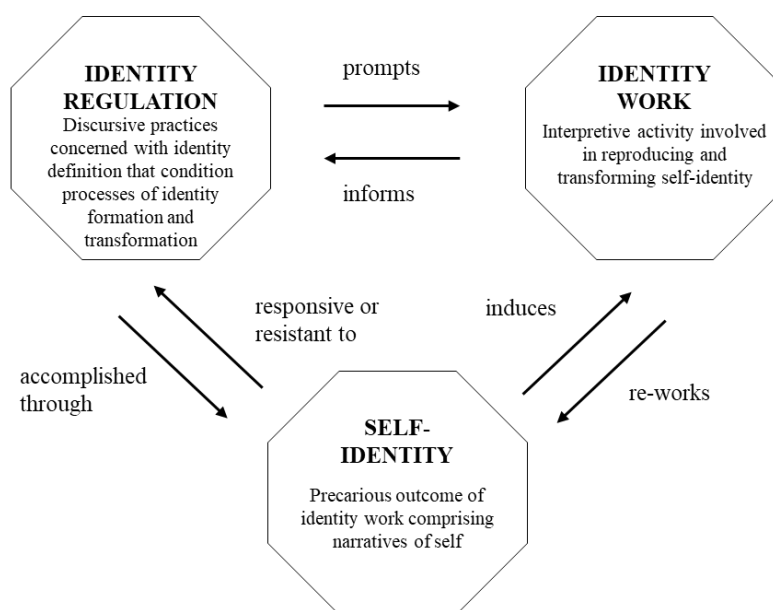


Figure 1: Conceptual framework of the elements comprising the construction of occupational identity  
Source: Alvesson and Willmott (2002, p. 627)

Alvesson and Willmott (2002) propose that occupational identity comprises three elements: identity regulation, identity work, and self-identity (see Figure 1). Identity regulation refers to how organizational narratives and practices affect the way individuals shape and reshape who they are. For instance, procedures like training and promotions can be designed in a way that influences how individuals construct their identity. Other

examples of identity regulations are the organization's impact on the relative social status of occupational groups. This regulative effect can be channeled through for instance the structure of the formalized work processes or the way in which senior management speaks about the level of importance of different groups. When people strongly identify with an organization, the core characteristics of that organization (known as organizational identity) play a part in shaping how individuals see and define themselves within that organizational context. The concept of organizational identity is further elaborated on in a study by Albert et al. (2000), who suggest that when there is a lack of bureaucratic structure, the emphasis of organizational identity is becoming more important. It requires the organization to be present in the minds and hearts of its members, guiding behavior in line with the organization's intended path and values (Albert et al., 2000).

Identity work involves the dynamic process of making sense of and actively shaping one's identity. It is proposed by Alvesson and Willmott (2002) that the process of identity work includes handling fundamental questions about one's identity, seeking answers to questions like "Who am I?". In organizations, individuals might respond to questions about their identity in terms of formal aspects such as occupational membership or organizational position. Thus, identity work can involve positioning oneself in a distinct position in relation to other parts of the organization through assigning unique characteristics to oneself. This unique characteristic can be shared within an occupational group but should differentiate the group from others. Furthermore, coherence plays a crucial part in identity work since a continuity in the identity act as a stabilizing factor to help navigating uncertainties. In addition, there can be some direction provided by the external environment, which provides guidelines for what is considered as appropriate, desirable, and valued by an individual. For example, if a person is a manager, there can be certain expectations and values associated with managerial positions. To sum up, the process of identity work aims to reduce the gap between one's identity and their desired identity, ultimately contributing to an enhancement of the individual's self-esteem.

Lastly, the concept of self-identity is defined by Alvesson and Willmott (2002) as:

[...] a reflexively organized narrative, derived from participation in competing discourses and various experiences, that is productive of a degree of existential continuity and security (p. 625)

The formation of self-identity through reflexivity involves building upon cultural elements such as language, symbols, meanings, and values. These components are drawn from interactions with others, exposure to messages published by various agencies (e.g., schools and mass media), and early life experiences, along with unconscious processes. Furthermore, self-identity is characterized by continuity, signifying the enduring nature of time and space, resulting in continuously interpreting and incorporating conscious and unconscious components influenced and shaped by identity regulation and identity work.

### 3. Method

This section outlines the research design and methodology employed to address our research question. This includes descriptions of our research design, data collection, data analysis, data quality, and delimitations.

#### 3.1. Research design

In our examination of the occupational identity of management accountants we employed a qualitative single case study methodology, adopting an interpretivist approach. The single case study enabled intensive investigation of a setting within a bounded system (Bryman & Bell, 2019), and thereby an in-depth analysis of how the occupational identity of management accountants is constructed within the context of DigiCare. In line with the relevance of in-dept exploration, the construction of the occupational identity of management accountants has been suggested to be very context dependent (Ahrens & Chapman, 2000; Goretzki & Messner, 2019; Morales, 2019). Lastly, a single case study was concluded as more relevant than a multi-case study as it provides a more intimate understanding of theoretical constructs, allowing us to present a compelling argument regarding causal forces, a level of depth that broader empirical research may not always achieve (Siggelkow, 2007).

Moving over to the design of the selection process, we found inspiration by Siggelkow (2007). As he notes, the choice of an organization may not always be random, but rather deliberate, driven by the unique opportunities it presents for gaining specific insights that might be unavailable elsewhere. This deliberate selection allowed us to delve deeply into the intricacies of our chosen organization. In line with this reasoning, we selected a hybrid healthcare provider, pseudonymized as DigiCare, as our case company.

DigiCare is one of the largest hybrid healthcare providers in Europe, employing a few thousand employees, whereof most of them are in the primary market, Sweden. The company was founded approximately a decade ago with the aim of offering accessible high-quality healthcare. Since the start, DigiCare has grown significantly and expanded their offering to also include physical care at primary care units. Yet, due to the economic downturn and increased demand to generate profit to shareholders, the company has moved from a top-line to bottom-line focus. From a financial management point of view, each physical primary care unit is treated as a cost center with responsibility for their own income statement.

Additionally, the organization portrays itself as innovative, placing emphasis on entrepreneurial initiatives, which sets apart from traditional healthcare providers in terms of culture. At the same time, the core operations of the organization are run by a dominant profession with strong professional core values and a legitimizing autonomy (Kurunmäki



et al., 2003). Hence, the innovative self-description, the presence of the dominant medical profession and the need to balance a focus on financial performance with patient care generates interesting dynamics within the finance function of our case company. Towards this background, we selected DigiCare as our case company to study the construction of the occupational identity of the management accountants.

### 3.2. Data collection

Qualitative interviews emerged as the most suitable approach for gathering comprehensive insight into the occupational identity of the management accountants at DigiCare. To capture tasks, perceptions, attitudes, etc. related to the management accountants, the main target group for our interviews were people within the finance function, as well as people interacting with the finance function in their daily work. This purposive sample approach was complemented by snowball sampling, allowing us to use participants' network to identify additional participants with relevant experience or characteristics relevant for our study (Bryman & Bell, 2019). In this study, finance function was defined as the department within the organization responsible for managing financial aspects, including forecasting, planning, financial analysis, reviewing, reporting etc.

In total, 17 interviews were conducted between the 9<sup>th</sup> of October and 17<sup>th</sup> of November, as outlined in Table 1 below (see Appendix 1 for table sorted on function). As visualized, we interviewed two senior managers, six individuals from the finance function, six individuals from the medical operations, and two external strategic consultants.

Two interviews were conducted with senior manager 1, acknowledging this person as a key strategic-decision-maker within the organization equipped with an overarching perspective. Furthermore, as the first interview with senior manager 1 was one of the initial interviews, conducting a follow-up interview towards the end of the data collection period allowed for validation of findings. In addition, it provided an opportunity to seek clarifications on matters discussed in the initial interview, as well as with other interview objects.

Within the finance function, we interviewed people from the two hierarchical levels, denoted as senior management accountants and junior management accountants. The split based on hierarchical positions reflected a difference in involvement with medical operations. From the medical operations, we interviewed people from two different primary care units, including clinicians, assistant operations managers, operation managers and a regional manager responsible for all primary care units within the region. Due to the similarities in terms of academic background as well as daily tasks and duties, assistant operations managers, operations managers, and the regional manager were all classified as operations managers. One may claim that this action diminished the transparency and contextual depth, yet their interview statements collectively generated

thematic saturation without the need for further clarification. In addition, the action is in line with ethics and morals of ensured anonymity of the interview objects.

In addition to the internal perspective, we interviewed two external strategic consultants. External strategic consultants, having engaged in a recent strategic project within the finance function, offered valuable insights unbiased by internal cultural influences. We sought external perspectives to enrich our understanding of the company's challenges and dynamics. This dual perspective, combining internal viewpoints with external ones, ensured a comprehensive analysis contributing to a more holistic and objective interpretation of our research findings, enhancing the credibility of our research findings (Bryman & Bell, 2019).

**Table 1: Overview of interviews**

Interviewee ID	Interview number	Position	Duration	Date
A	1	Senior manager 1	45 min	2023-10-09
	12		40 min	2023-11-04
B	2	Senior manager 2	20 min	2023-10-11
C	3	Clinician 1	45 min	2023-10-12
D	4	Clinician 2	45 min	2023-10-16
E	5	Operations manager 1*	30 min	2023-10-30
F	6	Senior management accountant 1	45 min	2023-10-31
G	7	Senior management accountant 2	30 min	2023-10-31
H	8	Strategic consultant 1	45 min	2023-10-31
I	9	Operations manager 2*	50 min	2023-11-01
J	10	Junior management accountant 1	45 min	2023-11-02
K	11	Junior management accountant 2	60 min	2023-11-03
L	13	Strategic consultant 2	30 min	2023-11-06
M	14	Operations manager 3*	40 min	2023-11-06
N	15	Junior management accountant 3	35 min	2023-11-07
O	16	Operations manager 4*	45 min	2023-11-16
P	17	Junior management accountant 4	45 min	2023-11-17

*\*Also works part-time as a clinician*

In conducting the interviews, we employed a semi-structured interview format, guided by a predefined interview guide with open-ended questions. Semi-structured interviews allowed exploration and understanding of cultural aspects and identity work within the organization. It further gave participants the possibility to share insights, experiences and information about their work, challenges, and opportunities. Additionally, the semi-structured characteristic enabled the interviewees to elaborate on themes as they wished and the interviewer to be more flexible to the responses received, as well as posing relevant follow-up questions (Rowley, 2012). Moreover, the format fostered an open, reflective, and responsive atmosphere, facilitating open discussions (Bryman & Bell, 2019). By engaging directly with people from the organization, we could uncover underlying aspects that help construct the occupational identity of management accounts

in this context (Bryman & Bell, 2019; Rowley, 2012). Hence, it enabled us to uncover intriguing strands of conversation that may not otherwise have been anticipated.

Different interview guides were tailored to specific positions within the organization, one for people within the management team, one for employees within the finance function, and one for the medical professionals. The main difference between the three guides was the more strategic focus for the management team. Otherwise, the guides followed the same overall themes of background questions, perception of their occupational identity, interaction with management accountants, and culture (see Appendix 2). In addition, an interview guide tailored for the external strategic consultants was used to capture insights from their earlier project at DigiCare (see Appendix 3).

The interviews were conducted online using Microsoft Teams and recorded with the tool's built-in recording function. Both researchers were present at all interviews, with one leading the interview and the other responsible for taking notes. Subsequently, all interviews were transcribed, and both the transcript and the notes from the interview were included in the empirical material.

A second source of empirics was the final report presented by the external strategic consultants to DigiCare, containing a review of the finance function. This report enabled us to triangulate the internal perception of tasks and responsibilities of the finance function and further validate the interviews through the external strategic consultants (Vaivio, 2008).

Lastly, we included documents such as annual reports, mission statements, public job advertisements and additional information from the organization's website. We analyzed six job advertisements related to positions in support functions working closely with the finance function, with the aim of capturing the overall tonality in recruitment. The incorporation of these documents was done to gain a comprehensive and objective view of how the organization was trying to convey their values and introduce identity regulations. However, due to the need to maintain anonymity of the case organization, the content of these documents was incorporated into our empirical analysis with slight modifications to wording. This ensured that the organization's values were accurately represented, while still safeguarding anonymity of the organization.

### 3.3. Data analysis

To analyze the data, we employed thematic analysis, a method involving the identification of "repetitions, similarities, metaphors, and differences" within the gathered data (Bryman & Bell, 2019, p. 519). The data was initially processed into first-degree codes, with the latter aim of uncovering themes relevant to the research question. In this first step, both researchers independently analyzed transcripts, which resulted in the identification of approximately 120 emic codes. These codes were inserted into an Excel

spreadsheet, creating an overview of the codes. Throughout the process, we paid attention to contradictory codes, recognizing the importance of exploring divergent perspectives.

Subsequently, guided by central concepts and dimensions, these codes were jointly organized and refined into patterns through color coding, resulting in a more nuanced understanding of the empirical data and the emergence of 15 concepts. Finally, second order themes were formulated by integrating insights from the conceptual framework and drawing on relevant literature, resulting in the analysis. Since the interviews were conducted in Swedish, we translated the quotes in the last step of the coding process. In the process of translating the quotes from Swedish to English, our aim was to remain as close to the original expressions of the interviewees as possible.

The coding of the empirics took place in parallel with the data collection process, as well as the search for a relevant conceptual framework. The search for the conceptual framework was guided by the emerging insights from the empirical world. After first analyzing the identity construction of the management accountants in relation to their interplay with medical operations, our empirics highlighted a strong influence by the organization, which we wanted to further explore. Subsequently, Alvesson and Willmott's (2002) framework (see Section 2.3) emerged as suitable to explore the influence of healthcare specific practices and organizational characteristics on the management accountant's construction of occupational identity. As insights stemming from both theory and empirical findings emerged, we adapted the interview guide to incorporate additional facets related to the research question. Hence, it is evident that our study adhered to an abductive approach. As explained by Dubois and Gadde (2002), this approach embraces a dynamic process where the researcher continually goes back and forth between various research activities and navigates between empirical observations and theoretical constructs. This iterative process fostered an enriched understanding of both theory and the empirical phenomena explored.

### 3.4. Data quality

In qualitative research, trustworthiness and authenticity stand as foundational principles, safeguarding the integrity of our data and anchoring the credibility of our conclusions. Trustworthiness encompasses the credibility, transferability, dependability, and confirmability of our data (Bryman & Bell, 2019).

To enhance credibility, we allowed all interviewees to review and validate their individual quotes before including them in this paper. Further, we complemented the interviews with the final report presented by the external strategic consultants, as well as official documents from the case organization. Triangulation was also performed by conducting a second interview with senior manager 1, to validate our understanding of certain formalized processes and structures based on gathered empirics (Vaivio, 2008).

A deliberate action to enhance transferability was to exclude much of our own interpretations in the empirical analysis (see Section 4) and save it for the subsequent discussion (see Section 5). The purpose of this was to enable the readers to make their own interpretations before presenting our own. Further, to increase the transferability, we brought as much empirical background as possible, to ensure a rich description of the case narrative. In our efforts to provide a comprehensive description of the organization, we attempted to include an organizational chart from the organization. Despite our attempts, we faced challenges in accessing and presenting this specific information due to anonymity requirements imposed by the case organization.

Furthermore, to counteract confirmability through our subjective influence, both authors attended the interviews to ensure that questions asked outside of the interview guide were open-ended. Further, both authors independently derived emic codes from the interview transcripts before discussing it with each other. This was made to ensure that interpretations were done from two different perspectives.

An additional factor to consider is authenticity, ensuring that our representation of the studied phenomenon mirrors the experiences and perspectives of the participants in our study (Lukka & Modell, 2010). The authenticity in our study was upheld through the inclusion of diverse perspectives from our empirical sample, which includes presenting detailed illustrations and comprehensive descriptions throughout the empirical analysis. By doing so, we ensured a multi-faceted examination of the question, exploring it from various angles. Further, we ensured thematic saturation from each occupational group.

Lastly, to fulfil regulatory requirements and ethical considerations, several measures were implemented. For example, participants were informed of the voluntary nature of their involvement, assured of complete anonymity, and enabled to review their individual quotes. They were also requested to provide consent for the recording of interviews. In compliance with GDPR relations, personal data like name and gender were replaced with anonymized identifiers to ensure integrity, both for the case company and the interviewees.

### 3.5. Delimitations

This study investigated the company's Swedish operations, as it constitutes the primary market. Additionally, considering that the organization is founded in Sweden, delving into its operations in this market provided an opportunity to trace the development of the internal culture. Further, previous literature has portrayed a difference between countries when it comes to the level of dominance of the medical profession, as well as the transferability of accounting considerations across professions (Jacobs, 2005; Kurunmäki et al., 2003). In addition, the construction of occupational identity of management accountants has also shown to be dependent on the national context (Ahrens & Chapman, 2000). Thirdly, the legal requirements concerning the healthcare sector diverge across

countries and hence generate one more layer of complexity. Furthermore, recognizing the constraints of time, resources, and scope, it was not feasible to conduct an exhaustive analysis of all the markets where the organization operates. Focusing on the Swedish operations thus allowed for a more in-depth and comprehensive study in line with our interpretivist approach.

However, in contrast to some other countries where “management accountant” is a recognized occupation, in Sweden, the responsibilities and tasks associated with this occupation are not strictly defined and may encompass a variety of positions within a finance function.<sup>6</sup> Our study included both accountants and business controllers from the finance function. As our open-ended approach did not reveal any differences in the construction of the occupational identity between the two groups, we decided to define them all as junior management accountants and senior management accountants, based on their hierarchal position within the organization. By acknowledging this, we are prepared to gain a comprehensive understanding of the diverse points of contact within the organization. This approach facilitated a deeper exploration of how information is exchanged, and how interactions were fostered. In doing so, we opened new perspectives for understanding the dynamics of decision-making processes and collaborative endeavors within this context. We delve into these dynamics in Section 5. Empirical analysis.

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<sup>6</sup> Sweden is similar to Finland or Germany in the sense that is a non-Anglo-Saxon country. Accountants in Finland and Germany have a weaker jurisdictional claim (Kurunmäki, 2004). For further elaboration, see Section 2.1.

## 4. Empirical analysis

This section presents our case narrative. First, we present the tone at the top of the organization, including senior management's perspectives, official statements/documents, and the statements from external strategic consultants. We then present the findings from our interviews with people from the medical operations, including operations managers and clinicians. Lastly, we present the perspectives from the finance function, including senior management accountants and junior management accountants.

### 4.1. Setting the organizational tone

#### 4.1.1. Driving change and improvement in the healthcare sector

In the official statements analyzed, DigiCare expressed that they are seeking to improve the world's health, which was seen through statements like the following:

Our goal is to enhance healthcare accessibility through the strategic use of digital tools, offering a service that ensures patients receive optimal healthcare experiences irrespective of their location.<sup>7</sup>

In their annual report, we read that DigiCare takes pride in their impactful contribution to the healthcare sector, by emphasizing that they have a unique position in addressing healthcare issues and strengthening it for the future. It was claimed that their operational model, integrating digital and physical care across multiple specialties, stands for not only reducing healthcare production costs but also streamlining processes, minimizing unnecessary contacts, and reducing waiting times.

The narrative of driving change in the healthcare system was also found during interviews, where senior managers further highlighted the organization's innovative contributions to the healthcare sector, exemplified by the successful introduction of video meetings on a larger scale in the healthcare sector. They claimed that DigiCare played a pivotal part in overcoming initial skepticism and reshaping perceptions of digital healthcare, paving the way for widespread acceptance and adaptation.

I appreciate what DigiCare contributes with to healthcare in Sweden and across Europe. I mean, we were the first to introduce video meetings on a larger scale within primary care. And initially, there was huge skepticism – the idea of having a digital doctor's appointment seemed implausible because you can't physically examine the patient. And now, years later, it is completely the opposite. I mean, it is widely embraced. Regions are creating their own versions of our app and so on. – Senior manager 1

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<sup>7</sup> The quote is slightly adjusted to keep the anonymity of the case organization.

The discussion expanded to reflect on the intrinsic motivation of individuals within the organization. Particularly, the balance between profit-driven motives and a shared commitment to improving healthcare was stressed.

[..] So, there are many people who, it sounds cliché, but you enter a context where you feel that you get something more than just a salary, that what you do actually benefits many, so to speak. You don't need to have an altruistic approach to things. Absolutely, we are a profit-driven company. However, you must have this kind of curiosity and drive. I think that is the most important thing. On the other hand, many people get that curiosity and drive because they want to make healthcare better, they are just like me then, they are frustrated that they see a healthcare system that is broken. – Senior manager 1

The curiosity and drive described by senior manager 1 was also evident in the job advertisements analyzed. These highlighted the company's commitment to innovation and offer an indication into the vibrant work environment they are striving to have. The work environment was depicted as a dynamic, innovative, and supportive workplace where employees contribute to a constantly evolving and growing company. DigiCare expresses in their job advertisements that they are looking for people who want to join them in improving the healthcare system. Inviting people to work with colleagues where curiosity, innovation, and collaboration is highly valued. The job advertisements also emphasized the company's commitment to learning, growing, and making a real impact on the future of healthcare.

#### 4.1.2. The evolution and impact of a startup culture

Senior manager 2 discussed a shift in the composition of the founding team. Initially, the team purposively did not have members from the healthcare sector, drawing strength from individuals with other, varied, backgrounds. However, over time, there has been a deliberate transition towards a more healthcare-centric team. The narrative revolved around the pivotal role of a diverse team in challenging established norms in the healthcare sector.

If everyone employed from the start had been from the healthcare sector, everything would have reverted to saying, 'But then we'll do it as we have done it before'. [...] I think that if we had had a team too heavily influenced by people from healthcare initially, we wouldn't have dared to challenge the sector in the same way we have dared to do now, and perhaps we might not have invented new ways to provide healthcare. But now, I think we have a much healthier mix of people from healthcare and people from other areas. – Senior manager 2

Similarly, it was expressed that the company has strategically shifted from being tech- and product-driven to more healthcare-centric. This transformation was described as active in overcoming historical breakdowns between divisions. Senior manager 1 said that this shift represents a departure from the past, and the new interaction pattern between different parts of the organization is a key factor contributing to the company's success.



The interaction between the different parts [of the organization] is what makes the company successful right now. We have transitioned from being a tech- and product-driven company to being a healthcare company with tech and product at its heart. So, previously, there were quite significant breakdowns between divisions. [Back then] one could see that tech with its product-focus would instruct the healthcare operations on what to do and develop things for them to start using. Now it is much more the other way around, with healthcare operations being the client for tech and product, stating what they need. And that is a significant difference. – Senior manager 1

The strategic consultants noted that the transition from a startup to a larger company has led to imbalances in processes and documentation. Strategic consultant 2 described the observation in the following manner:

We also noticed that DigiCare has grown a lot. They have really transitioned from being a startup to becoming a large and well-reputed company now. And the strong growth may not... so it comes to light on several fronts that they are not quite in balance. [...] I would still say that they lacked a lot in terms of documentation, processes, and so on. [...] They need to ensure that there are procedural descriptions in place, documentation of processes within the organization, to be able to continue evolving in that way. – Strategic consultant 2

Senior manager 2 also discussed the startup culture. The essence of the startup ethos was highlighted, and they emphasized the need to be resourceful and creative, especially in times of constraints. The recent periods of increased resource constraints were seen not as hindrances but as opportunities for enhanced creativity, reflected in the organization's ability to accomplish more with fewer resources, leading to heightened responsibilities for each employee.

For me, startup culture is about being scrappier and finding creative solutions even when you have limitations in terms of time and resources. Initially, we were good at that, but at times, we may have lost it a little bit. The fact that we have been more resource constrained lately has created that creativity. Some would argue that if you have too few staff or too few resources, you can't be as creative with your business. I believe it is quite the opposite because if you have limitations in time and resources, you must be creative in how you use them effectively. [...] We have much more business tasks per employee than we had before, so there is a higher level of responsibility. So, I think we are better at it now, absolutely, at following through on things and letting people take more responsibility. – Senior manager 2

Further, senior manager 2 described how the finance function has developed to be more forward looking.

Well, now I think that we have come far in a relatively short time. But I feel that if you look back at how it worked before, maybe our finance function was not as proactive. It was more like 'We close the books, a little too late, a little too slowly.' So, we could answer 'what has been?', but we could not respond to 'what is coming?'. If you have a well-functioning finance function, there is more clarity

about why you [as a management accountant] are important in decisions going forward as well. Then you are not just a database for what has happened in the past. – Senior manager 2

This described development by the finance function was in line with that DigiCare recently hired external strategic consultants to address challenges resulting from the company's rapid growth, with a particular focus on the forecasting process. As part of this project, the consultants conducted an overall evaluation of the finance function and its processes. Strategic consultant 1 articulated the rationale behind involving external strategic consultants, stating that DigiCare sought external input to highlight their existing issues.

They wanted someone external to look at this to maybe highlight issues that they already knew existed.  
– Strategic consultant 1

#### 4.1.3. Bridging patient care and financial insights

Both senior managers highlighted that they see a crucial link between patient care and financial considerations. They underscored that the financial KPIs and follow-ups need to be anchored in the operational processes within the organization. Additionally, they discussed the challenges in educating medical professionals about the financial aspects and the potential benefits of incorporating business economics into medical education.

But I think the important thing is to have the discussion based on... I mean, there is a very clear correlation between what is good for the patient and what is good for the financials. And that is where you must start, 'What are we really trying to achieve here? If we want to have high quality and good accessibility – how do we do that? How do we organize the work? How do we ensure that we meet our patients in the right prioritization, in the right way? Should it be digital, or should you have a physical meeting? Should it be a doctor's appointment or a nurse's appointment? How many meetings should we take per person and day? How many of them can we shift to digital, and how many do we have to meet physically?' And if you make that work, the financials will follow naturally. – Senior manager 1

Well, a large part of the healthcare profession, unfortunately, either doesn't understand or has no insight or interest in understanding the underlying financials behind what they do. I think it would be great to include a course in business economics in medical education because I believe it would be beneficial if they understood at least a bit. – Senior manager 2

Furthermore, senior manager 1 discussed the challenges in the interaction between the finance function and operations managers, emphasizing the need for collaboration and understanding among different departments and people with diverse characteristics. They stated that they have been seeing a clash in perspectives between operations managers and the finance function, particularly regarding the focus on detailed operations versus the bigger financial picture.

Yes, there are challenges in the interactions between the finance function and other parts of the organization. Not least, you are dealing with quite different types of profiles between those who are supposed to support, and the different needs at the primary care units. [...] It is typically structured so that each primary care unit is a cost center with an operations manager who has a P&L that we follow up. They [operations managers] want to run their operation with a very detailed focus, i.e., down to the nuts-and-bolts level, while we try to ensure that the finance function looks at the bigger picture, so we focus on the major financial drivers. And sometimes, there is a clash there in terms of how you are accustomed to thinking. And I think it often stems from the fact that... I mean, people come from different educational backgrounds, for example. So typically, an operations manager is either a nurse or a doctor. They are measured on the unit's results, and it is easy to focus on minor details and overlook the bigger picture. It is easy to look at 'How expensive is the coffee machine?'. It may sound like a trivial example, but that is really where you often end up. Like 'Should we switch from Löffbergs Lila to Zoega, so it becomes a bit cheaper?' But on the other hand, 'It is a bit too much right now, so let's bring in an extra relay doctor' which costs several hundred thousand bucks per month, so then you can drink whatever coffee you want because it doesn't matter anymore. – Senior manager 1

Senior manager 1 continued by stating the importance of creating understanding between people between different parts of the organization. They expressed that if you run into people who express an interest and commitment in understanding your daily tasks, collaboration works much better. Strategic consultant 2 also provided insights into the interaction between clinicians and the finance function. Despite the common separation in healthcare units, they expressed that DigiCare is recognized for being at the forefront in terms of follow-ups, leveraging systems to enhance collaboration.

One usually doesn't have that [clinicians don't have much contact with the finance function]. It happens more on the back end through systems. And there, I would still say that if you compare it with a completely state-owned [healthcare unit], I think DigiCare is very much at the forefront when it comes to follow-ups and such. – Strategic consultant 2

The strategic consultants underscored the importance of finance function personnel having a mix of financial knowledge, knowledge about technology, and an understanding of both the healthcare business and market.

But I remember we said that they need, within the finance function, personnel who have a mix of, well, financial knowledge and technology. To be able to handle these types of systems. Maybe you can't just bring in a lot of older people because they are not quite as, well, adept. And at the same time, people also need to understand the healthcare business and market. – Strategic consultant 2

In summary, there was a consistent narrative across official communication, the senior managers, and the external strategic consultants. The narrative portrayed was the one of innovation, dedication, and commitment to redefining healthcare. The conversations and storylines continued to come back to the entrepreneurial spirit of the company and how to put together a team of ambitious individuals that can drive the company forward.

## 4.2. Medical operations

### 4.2.1. DigiCare as a modern, innovative, and exciting company

Operations managers at DigiCare expressed enthusiasm about the company's modern and dynamic culture. It was for example articulated that DigiCare stands out as an exciting and innovative employer, continuously advancing in both digital and physical processes. It was noted that the company is at the forefront of technology where constant innovation is the norm. In the operations managers' view, DigiCare operates as a pioneer in the healthcare sector, distinguishing themselves with a culture that embraces change and progress.

And DigiCare is a very exciting company because it is modern, and things move quickly. [...] They [DigiCare] are at the forefront of technology. With DigiCare everything is under constant development, constant progress. So, there are new things happening all the time. Traditional healthcare is a bit more like; 'this is what we have always done'. Of course, you are open to new things, but it takes longer. – Operations manager 2

This was also highlighted by the clinicians, who expressed enthusiasm for the company's commitment to evolution and innovation with links to a startup. They said that they appreciate the ongoing development of the app and systems, aiming to simplify workflows and reduce administrative tasks for clinicians. Clinician 1 expressed interest in DigiCare's digital patient flow, emphasizing the flexibility it provides to clinicians. Clinician 2 also talked positively about the digital service and the ability it gives to work from home. Thus, the digital focus and flexibility, allowing doctors to work remotely, was viewed positively, and as a contributing factor to the modern nature of DigiCare.

[...] and they [DigiCare] are constantly evolving. They are currently developing the app, and not just the app, but also the portal that clinicians work in. It is constantly evolving to make the work as efficient as possible, so that we don't have to administrate, reduce administrative work so that there is more automation in it. So, there are a lot of technological innovations. – Clinician 1

But I felt it was, well, you can say it felt more or less like a new startup [regarding what attracted the interviewee to start working at DigiCare]. It is an innovative company. And I was very drawn to the digital aspect. That there is an opportunity to work digitally as well. So, I thought maybe it could be good in the future if you want to work a bit more from home, for example. So, that also attracted me. – Clinician 2

Further, operations manager 1 highlighted how the combination of 24/7 opening hours, short decision-making processes, and strict expectations on delivery and results all contribute to a culture of innovation.

The workflow is clearly developed, both in terms of digital and physical processes as well as how they are integrated. We [DigiCare] are open 24/7, there are short decision-making processes, and there are

tough demands on deliveries and results. So, my simple answer to the question [How would you describe the culture?] would be that there is pioneering spirit, I would say. – Operations manager 1

It was also stated by all operations managers that the company's pioneering spirit and flat organizational structure contribute to a collaborative and influential work environment, where hierarchy doesn't hinder collaboration.

Yes, it still is a startup culture, absolutely. I mean, the mentality and the tonality that exists in some meetings are still very much, a little bit more [considering wording] lively and a bit more startup-vibe. Absolutely. But we have also matured a lot, and we have many actors who have experience from the healthcare sector involved in the dialogues. And a lot of the non-medical staff have also left DigiCare in the last year, and that has contributed to us becoming more of a healthcare company in many ways. But still, I think that for those who choose to stay at DigiCare, there is a great forward-thinking spirit, a desire for driving change, and an excitement for when something is happening. People are not here to do things as they have always done, but rather, they are here to make some kind of change. – Operations manager 4

#### 4.2.2. Financial performance reviews and contingent level of autonomy

The interviewees explained that each month there is a meeting where the financial performance for each primary care unit is reviewed. The people attending these meetings are the operations manager and the assistant operations manager from the primary care unit under review, together with the regional operations manager, and a junior management accountant. At these meetings, the financial results from the month are analyzed and compared to the forecast. When the operations managers were asked about the balance between autonomy and accountability of managing their respective primary care unit, they expressed that top management allows for flexibility if the monthly financial results are good, providing their unit with operational freedom.

So, every month, we have a results review meeting where our operations manager and I sit together with our regional operations manager and our junior management accountant. Then we go through the financial results of the month and see, compare it with the forecast, and well, see how we are performing in relation to the forecast. [...] As for follow-up and such there is not much, to be completely honest, but perhaps it varies a lot. For our unit, things are going very well financially, and the staff is happy. The collaboration between me and my manager works very, very well. So, I feel that the top management has kind of let us operate as we wish, just because things are going so well, and allows us to do things more as we please. – Operations manager 3

Yes, well, it is... it is a give and take. It [the monthly review meetings] is a review of the results. If things are going well, the meeting is quite quiet, i.e., if you agree that things are going well. If things are not going well, then you get a homework to be delivered by the next time we meet. – Operations manager 1

Operations managers expressed some concerns about the KPIs analyzed during the monthly review meetings. The following was stated by operations manager 4:

Well, one might think that finances are the most important, absolutely, but I would like to say that other areas that we focus on are also crucial for the financial outcome. I mean, if we don't have good quality, if we don't have a good working environment, if we don't work towards our environmental goals.... Then we might end up with a poor financial result anyway since they are intertwined. [...] We need to set goals for next year that include the working environment, quality goals, environmental goals, and then they should boil down to operational goals and what we want to monitor and measure. [...] So, we want to monitor all these things, but it is not as vital for the company's survival, and therefore, it is not as prioritized. – Operations manager 4

This was also discussed by operations manager 3, who challenged top management's focus on production i.e., the number of patient appointments. They questioned the metric both in terms of its medical implications as well as its financial implications.

I would say that it is communicated [through communication with management accountants] how many patient appointments a doctor should have per day, but there are many employees [clinicians] who are not quite in agreement about the requirements. They say things like, 'I can't keep up with my administration', 'I can't manage the supervision that needs to be done as a general practitioner over a resident doctor', and a lot of time is lost in those tasks. [...] I think the management might not really... We are trying to make them understand, but sometimes they seem to focus more on 'You should take this many appointments per day'. But maybe that doesn't reflect how well things are going financially. We get reimbursement based on the number of listed patients, and that is a significant part of our income. So, I think maybe they focus a bit too much on the number of appointments and not really on how to take care of patients in the best way possible, ensuring they receive a good medical assessment and that the staff is content. Retaining staff is crucial so that we don't lose everyone because of the constant high number of appointments. In the long run, this will negatively impact financial performance if people keep leaving and new ones start. – Operations manager 3

From the monthly review meetings, the operations managers get material to present to the clinicians at their workplace meetings, a biweekly meeting at every primary care unit. The workplace meetings offer a high-level overview of financial performance for the primary care unit but also for DigiCare as a whole. The focus is not solely on financial metrics, but extends to integrating financial outcomes with medical goals, emphasizing a holistic approach to performance evaluation. It was stated that the goal of these meetings is to increase awareness among clinicians about the financial implications of certain healthcare practices.

That information [from the monthly review meetings] is then what we usually present to the employees [clinicians] during the workplace meetings, but it is not that much financial content that we present to the employees. It is more like: 'This is how it looks', 'This is how the numbers are this month', and well, 'It is going well' or 'It is going poorly' and 'This is what we should focus on'. Then you also want to integrate it with the medical quality. So, it is not just like, 'Well, this is how much

we have earned', but we also want to connect it more to our medical goals and such. So, that is probably a bit embedded in many of our other questions as well. – Operations manager 3

So, during those [workplace meetings], we pull up lists and look at, 'What is the actual cost to take these samples?' So that one [clinicians] understands and has more awareness that it is an enormous expense. So, partly to report what everything costs but also to see a bit, 'How much do we spend?'. That you can maybe look at for each doctor and see, 'How expensive?' and 'How much do you order?'. Yet, we work with healthcare treatments, so some things are necessary to do. We have to take expensive tests, MRI scans, and things that cost a lot. But one should not do unnecessary things. So, learning to prioritize a bit what is important and what is not. – Operations manager 3

Further, the multifaceted role of KPIs was emphasized, not merely as financial metrics but as a tool integral to achieving high-quality patient care. Operations manager 3 elaborated on their observations regarding the familiarity of clinicians with KPIs, drawing a distinction from a previous experience from a traditional healthcare setting.

But KPIs are also there to generate an understanding of like, 'Why are we working in this way? Why are these requirements set? How can we really integrate it into the operations all the way to the patient?' And so on. So, it is not just financial goals but actually goals that are very relevant for us to provide good care. – Operations manager 3

But I think that these KPIs are maybe more known among our clinicians [compared to a traditional healthcare provider]. Because when I think back to previous places where I have worked, I have never heard of any KPIs – I didn't even know what it was [before joining DigiCare]. – Operations manager 3

In line with this, clinician 1 contrasted the practices at DigiCare, where workplace meetings with financial reviews occur regularly, with those at a colleague's primary care provider, where similar meetings are infrequent.

No, I mean, I have talked to a colleague who works for another primary care provider. And no, they have not had it so regularly [workplace meetings where they analyze KPIs]. They might do it once a year, but not as often as we do. – Clinician 1

Further, clinicians discussed the integration of financial insights in their work, and how the KPIs are implemented to provide awareness into the financial health of the organization. The regular workplace meetings were highlighted as a platform for discussing financial metrics and patient-related activities, however clinician 2 shed light on the fact that the level of knowledge and interest among clinicians varies.

Every other week, we have a workplace meeting. It is for everyone, all clinicians have a meeting together, so nurses, nursing assistants, doctors, and our managers [i.e., operations managers]. Our manager usually brings up 'This is how many patients we have listed today'. Based on that we then we see, 'Okay, how many [listed patients] have we gained or lost?' And then we go through the financial situation for DigiCare, we always review that. And sometimes we go through prescriptions

for different medications, referrals for various types of examinations, and blood samples. – Clinician 1

Since I'm a doctor, my number one focus area is the patients. So sometimes, I listen with one ear [during financial reviews at workplace meetings] because there is so much going on, and you just go along and learn along the way what has happened. [...] just like 'Is it going well or not'. I'm not interested in this. [...] I know I have colleagues who understand this much better than I do [the regional reimbursement system and what is measured financially]. Who is a bit interested in this. I know exactly who I would ask, but I actually don't know myself. I'm very focused on what I find enjoyable, and that is the medical part. – Clinician 2

While the clinicians acknowledged the importance of financial considerations, they also expressed challenges in balancing financial concerns with patient care, for example when it comes to ordering tests.

But there are some things that I just cannot agree with. For example, I want to take a blood sample on most patients, because they still come with a medical issue to me in the end. And you want to rule out that there is nothing underlying. But I also think that this is something I will learn over time. But right now, I feel that it can be a bit stressful when you start thinking about the financials, about the cost of the samples. – Clinician 1

This balancing act was also highlighted in relation to the overall goal of the organization to list as many patients as possible.

The most important thing is to handle a certain number of patients per day. Then, there is high pressure on managing these appointments and choosing which patients to schedule follow-ups for. One also considers this when scheduling a follow-up, 'Do I really need this?' Because we want to list as many patients as possible. Then we must also have time for the new patients. And that is when you start prioritizing. 'Okay, should I take a new patient, or should I have a follow-up with this patient I already have?' [Especially] where it is uncertain if it is actually needed, but it might feel more reassuring for that patient to talk to their doctor. – Clinician 1

#### 4.2.3. The challenges of the hybrid role of the operations manager

The interviews with the operations managers gave insights into the hybrid position they occupy, in terms of having both managerial and medical responsibility. Operations manager 3 pointed out that the transition from being solely a clinician to also taking on the operations manager role provided a distinct insight into financial aspects.

Yes, exactly because [in the role of operations manager compared to a clinician], you gain a completely different insight into the financials, like what we need to do. And many [of the clinicians] may not understand why certain things need to be done, which I can also see. But when you have a different perspective, you have a completely different understanding of why certain things need to be done. – Operations manager 3



It was further underscored that it is of importance to be understanding and adapt to diverse perspectives in communication. Operations manager 4 placed emphasis on clarity of objectives and the need to find common ground when interacting with people within and outside of the organization.

But of course, one must understand who one is dealing with, what that person knows, what role they have, what the conversation should be about, what the purpose of the conversation is. One should also have one's own agenda clear, what do I want to achieve, and what are my goals in this? Have that clear, and when it comes to the conversation itself, it is about adapting, trying to find a common ground, whether that is talking to a colleague or a patient. I mean, it is all about where our starting points are and about finding a middle ground. – Operations manager 4

The clinicians also discussed the impact of operations managers on their work environment. They compared a previous operations manager, who had a background in business and finance, with the current operations manager who is a medical doctor. The latter was expressed to be more effective, due to an understanding of the medical profession's nuance, and ability to integrate this knowledge into financial management.

We replaced our operations manager in the past year. Our previous operations manager had no background within medical care. The person was very skilled in terms of financial and organizational aspects but did not really have that much understanding for the medical profession, I mean for what it actually means to work on the floor, how much time things take, and what capacity we have in a day. So, sometimes we were given tasks that were completely... I mean, it was utterly absurd in my opinion. But then we changed to our current operations manager, and that person is a medical doctor. It was like night and day. And it is absolutely fantastic because the new operations manager understands how the finances should be managed in a different way. Even though this person has not studied finance but medicine, I think that is enough to be able to manage the finances at the primary care unit, actually. – Clinician 1

If you compare the two [the previous and the current operations manager] I think one notices a great difference because the current one is a medical doctor. [...] Everything works more smoothly now, I would say. Our current operations manager has experience of leading the operations of a primary care unit before, and the person is also a medical doctor. So that person is familiar with what we do and perhaps has a better understanding of what we do. In comparison to the previous operations manager who did not have such a background. – Clinician 2

The operations managers also raised that they believed it to be beneficial to have a medical background as operations managers. However, they also stated that it comes with challenges, as certain managerial tasks might need to be set aside to support operational needs, adding an element of stress.

Definitely! [regarding if there is a benefit as an operations manager to have a background as a clinician] Or, I would say, both for better and for worse. From a positive perspective, you have a completely different insight into the medical service sector. I think you gain a broader understanding

of the medical care service and running a care unit if you have worked as, or if you are trained as a doctor or nurse. So that is something [beneficial]. Also, when it comes to the staff, sometimes rolling up your sleeves and jumping in, to support, helping out when things get tough, creates better cohesion in the team when everyone sees that the manager also lends a hand when needed. So, it is positive. But from a negative perspective, you might sometimes need to set aside certain important matters that you need to address in your managerial role to support the operations. It is quite often that you need to prioritize a bit and sometimes set things aside to help in the operations, making it somewhat stressful at times, of course. – Operations manager 3

To conclude, people working in medical operations highlighted a modern and dynamic culture. They described how DigiCare has a pioneering spirit and flat organizational structure that contributes to a collaborative and influential work environment. The monthly review meetings and the workplace meetings were highlighted as platforms for discussing financial metrics and the integration of these metrics in the operations. While financial considerations were acknowledged as important and more emphasized than in traditional healthcare providing organizations, interviewees also expressed concerns in balancing these considerations with patient care.

#### 4.3. Finance function

##### 4.3.1. Driving change and improvement in the healthcare sector

Senior management accountant 2 discussed the global challenge of maintaining healthcare standards during personnel shortages of clinicians in society. They emphasized the use of digital services, like the ones offered by DigiCare, to optimize patient processes and direct them effectively to the right personnel. This was said to be the key to helping Western countries to cope with the pressured healthcare situation.

No Western country will be able to handle it; partly because there is already a shortage of medical personnel, and even if there were enough personnel, one wouldn't be able to afford this expansion. We have to maintain the same level of care but more efficiently. This is very challenging since it involves personal interactions. So, we have, among other things, the digital service where we work a lot on optimizing the process so that the patient reaches the right person directly. I believe that is the key for the entire West to move forward and cope with it [the challenging situation in the healthcare sector]. – Senior management accountant 2

Junior management accountant 3 also emphasized DigiCare's position in relieving the burden on the healthcare system across Sweden.

We assist all nurses and doctors around the country because they have too much on their plates, really, in the public sector. At the same time, we help patients to get help in time. It is an overloaded sector, so to speak. [...] So, I really think that DigiCare is doing a good job in helping and contributing to providing care where needed and making it more accessible, simply. – Junior management accountant 3

Junior management accountant 4 discussed the emerging acceptance of DigiCare's business model among clinicians, which according to the interview object's understanding is due to the increased realization of the need to make improvements within the healthcare sector.

I have a friend that works as a nurse [in the public sector], and she is completely against this with private healthcare providers. She thinks that, well, 'they take money, conduct numerous unnecessary digital visits, take time and resources away from 'real healthcare' and such things. But I have actually talked to some doctors here as well. They completely disagree with her; they think what we are doing is good. And I have also understood it a bit like, initially, many were against this, but now people have started to realize that 'yes, maybe this is what is needed'. Because as it has been, it is not sustainable. It costs way too much money, and we have to do something about that. And then you can have whatever opinion you want about investors and people who just want to make money. But something like this is needed to disrupt and try to improve things. Because it is not like they [the founders of DigiCare] are just sitting around doing nothing and only wanting to make money. I mean, it is not like they are undermining the entire system; they are actually doing a damn good job, and they do it more efficiently, and they do it in a better way. And they just want to prove that you should not go into debt by 2 billion every year. That is just wrong. So that is why something like this [DigiCare] is needed. – Junior management accountant 4

A recurring theme during the interviews was that the level of efficiency in handling data helps DigiCare in their goal towards driving change within the healthcare system. This was exemplified through quotes like:

Technology is and should be the foundation for higher efficiency [at DigiCare]. Now there are a lot of discussions about how AI can be integrated into our models and make us take additional steps towards even higher efficiency. I would say, we want to remove tasks from doctors that are not related to healthcare. – Junior management accountant 1

This analytics team, they assist with a variety of things, system-wise, and so on. There is like no limit to what you can do, it feels like, and that is really fun. – Junior management accountant 4

Furthermore, the intrinsic motivation and dedication to drive change and improvement among employees were discussed. It was stated that people working at DigiCare want to contribute to the company's development as well as to societal well-being. It was stated that this base of ambitious employees creates a performance-oriented environment, yet it was also described as open and friendly.

[...] you feel that people are hungry, you know, and want to learn and develop. And I think it is the same throughout DigiCare, that people want a lot. People want to develop the company, contribute to making it better, and I think it is also linked to the fundamental idea that we want to do something good for society as well. It is not just a company making a profit for the sake of profit, but it is actually addressing a societal issue too. – Junior management accountant 3

I would say that there are quite high-quality expectations and similar. And that is not so surprising. There are a lot of very talented people working at DigiCare, so it is [choosing words carefully] quite a performance-oriented environment but still quite open and friendly. People want to help each other out, that's how I would put it. – Junior management accountant 1

#### 4.3.2. Navigating in DigiCare's startup culture

All management accountants emphasized the impactful role individuals can play within DigiCare. They underscored a culture of strong support and openness to diverse ideas and meant that this culture provides employees with the ability to drive change. Senior management accountant 1 also shared insights into the startup culture at DigiCare and exemplified the absence of rigid departmental boundaries. They described an ability to freely engage with colleagues from various departments within the organization.

At DigiCare, there is a completely different capability [compared to traditional hospitals], or well, opportunity, to make improvements. And there are lots of super-professional people working at this place, so it feels exciting. – Junior management accountant 4

Well, on the one hand, it is still a startup company. That essentially means that I'm not restricted in the sense of 'You're just a person from the finance function, you should ignore this'. Rather, I can call anyone in the company and say, 'We need to solve this – How do we do it?', and they pick up the phone and answer, so that is a pretty good aspect. – Senior management accountant 1

The senior management accountants described an enduring influence of a tech-company culture at DigiCare, which was suggested to foster a drive for continuous improvement and collaboration across divisions.

I would say that there is still a lot of the tech-company-part [regarding the culture at DigiCare]. There is a huge difference in culture if you think of a public hospital, where I worked before. And there is a strong drive to try to improve. So, there is a very good collaboration between all divisions of the company. – Senior management accountant 2

The challenges faced during the company's transition from a small startup to a larger, more stable company were discussed, and they highlighted the need for adaptability and self-driven individuals within the organization.

[...] So that [an area within the finance function] is where I started, and I struggled quite a lot with trying to get a structure in order. Partly in a company that struggled to transition from a small startup company to a medium-sized, more stable company with all that it entails in terms of processes and such. At the same time, the interest rate had risen so the expected return was very noticeable, and we had to cut costs, which meant my team would also be cut. But it was also turbulent, so people were quite inclined to leave, so I never had to lay off someone, but I couldn't rehire either, which meant the stress was quite high. [...] It should also be added that the current CFO is the fourth CFO I work with within the framework of a year, so there was no manager driving this either; it changed frequently.

[...] So, if I'm going to be completely honest, I have like two roles right now. – Senior management accountant 1

Similarly, senior management accountant 2 also discussed the cutbacks. They believed that a leaner team could achieve more while moving in the right direction, connected to the shift in focus from growth to profit.

No, I think one is more focused on the right things [in response to whether cutbacks have increased the workload]. Previously, it was all about growth. And now, there has been a prioritized direction that 'This is the way we should go'. So, I think many feel that even though we have fewer employees, we are moving forward faster as well. We are doing the right things. I believe it is more about setting processes and figuring out what we can eliminate and then focusing on them. – Senior management accountant 2

Junior management accountant 2 gave a contradictory statement to other management accountants, suggesting that there is a mix of personalities attracted within the finance function bringing different cultures.

I would say that DigiCare is a bit tricky because, on the one hand, it is like this...it is a cool tech company that attracts many young talented people. But at the same time, it is like a healthcare company that may attract a bit, like older, maybe not as driven individuals. We have quite a diverse mix [in the finance function], I would say, which may be quite unusual. I mean, you usually have a bit of either/or, but this mix of tech and healthcare maybe makes it a bit like that [tricky]. So, it can be a bit challenging with this mix of personalities and cultures. – Junior management accountant 2

Junior management accountant 3 provided an overview of the fast-paced nature of DigiCare and discussed that it could bring both positive and negative aspects. They highlighted that it sometimes could be a bit too fast, which according to them affects how you set up the routines and processes. Moreover, the common narrative among the junior management accountants was that the environment is rewarding yet challenging due to the breadth of responsibilities, which sometimes makes it difficult to establish clear areas of responsibility and ownership. Junior management accountant 2 described challenges arise in terms of clear processes and tasks, leading to scattered responsibilities.

It is often that things are missed, things are done wrong because we do not really have clear processes and usually not very clear responsibilities either. My role has been much like 'Okay, now I am supporting X here' [points in one direction], 'and then I do some small thing here' [points in another direction], 'and then I have some document I have to copy every month over there' [points in a third direction]. [...] And that makes it quite scattered when it comes to responsibility. – Junior management accountant 2

However, the described state with lack of a clear structure and processes was defended by senior management accountant 1, as they pointed to the fact that DigiCare is an organization where employees need to be very self-driven and can thrive in that kind of environment.

Then the organization is quite confused as well. I have had colleagues who might have come from a more structured organization, where they, well, they walk in through the door, get their computer and chair, open the computer, and start working. That is not how it works in this place. [...] So, you have to be very self-driven, which doesn't suit everyone. That I can confirm. – Senior management accountant 1

#### 4.3.3. Bridging financial insights and patient care

Individuals from the finance function described the interaction with employees from the medical operations as positive, with open communication and two-way exchange of information.

I think the interactions with the primary care units work very well. Many doctors are keen on keeping an eye on their costs and revenues and also ensuring that the patient experience is as good as possible. [...] Then it is always the case when you work in a finance department, that there are certain terms and things that not everyone knows/understands, which is completely understandable. So, you have to have a little patience there too. But otherwise, I think it is very good and open communication. There are a lot of questions coming from the operations managers, so it is not just us chasing them to approve an invoice or something, but there is very good two-way communication. – Junior management accountant 3

The responsibilities of junior management accountants were discussed in terms of how they create the bridge between the finance function and the medical operations.

We have our junior management accountant who works closely with the regional operations manager and operations managers, following up on these matters [financial results] and essentially going through and providing training in 'financial know-how'. – Senior management accountant 1

Junior management accountant 4 provided perspective on the dynamics of financial ownership and collaborative engagement with medical operations. They found it important to empower the operations managers and emphasized the significance of their autonomy in understanding and interpreting the financial data related to their primary care unit.

For me, it is important that they [the operations managers] are the ones who are aware of their financials, that they own their own numbers. Now we have a system, which is like a visualization system where you see the income statement and things like that. I don't want to come to those meetings and tell them how their results look. Instead, I want them to tell me. They should know why revenues are doing well or poorly, or what costs they have had and why, and things like that. It is really, really important to me. [...] Then we have these monthly results meetings where each operation manager for a primary care unit calls in, half an hour per person. [...] And in this system that we have, there is a little box where you can write comments, and for the first month-end, I had not written any comments, and then the operations managers felt very lost and did not really have a handle on things, and they had a lot of questions and so on. So, they want me to write some comments in there, but I

am a bit restrictive because I don't want to do their homework for them because I don't want them to just read my comments and not understand. [...] It is a bit of a tricky balance. [...] They should do what they are good at, and I should help them get a handle on their numbers while, at the same time, I want them not just to read what I have written, but I want them to understand, and so on. So, it is a bit tricky. – Junior management accountant 4

Moreover, a balancing act between the demands from senior managers and the needs of the operations managers was also described.

One challenge is that the CFO wants it to be reasonable simple, there should be a lot of automation and systems, and we should not spend too much time on details. Instead, we should focus on more important tasks. At the same time, we work with the operations managers, and they need the numbers in detail. They need to do their forecast at a detailed level. They want to know stuff like 'How much can I spend on a planning day?' and 'How much of the tax funding do I get?'. Such questions are important to them. Then I sit here in the middle of it and understand that certainly, at the top, we should use the broad brush, but for me to work with the operations managers, it can't be a financial product with a broad brush because then they don't understand the numbers, and it does not lead to effective collaboration. – Junior management accountant 4

Senior management accountant 1 discussed the organizational challenges arising from the dominant medical culture within the organization.

We have a medical culture that meets a, well, what do you call this type of culture... Well, it is probably a finance culture and a marketing culture. So, it is a bit like... a bit of a melting pot. Medical culture is, in many ways, dominant in the organization, which creates some friction. – Senior management accountant 1

During a conversation regarding operations managers' financial knowledge, senior management accountant 2 discussed the need for operations managers to possess a fundamental understanding of healthcare optimization. They placed emphasis on the idea that while operations managers are not required to be management accountants it is essential for them to grasp the fundamental principles of financial management.

It is more like 'If you have a certain primary care unit with ten thousand listed patients, you should understand how many doctors you need'. You can't just hire five more at once because then it will go into the red. So, to understand that part. 'How do I optimize my unit based on the needs and what staff I need?' [Regarding the fact that operations managers don't need to be management accountants but should understand the basics]. [...] And then it is also about having some kind of understanding of the healthcare part. It is also about having some kind of confidence from the workers at the primary care unit, so to speak. – Senior management accountant 2

It was suggested, as indicated in the quotes above, that people from the finance function might have to be patient and have an understanding that operations managers don't have as much financial knowledge. On the other hand, it was also noted that there is an advantage if people within the finance function have a background from working in a

medical care providing organization. Most management accountants have previously worked for a public healthcare provider or within management consulting. Junior management accountant 4 stated that they perceived that they get more respect from the clinicians because they have a background working within the healthcare sector.

However, when people [from the medical operations] ask where I come from, it feels like I gain a bit more respect when I say that I have worked at a hospital before coming here. If I had said that I came from a more commercial company, which I also do but don't mention, then I think... or I don't know it is just a feeling that I have. That maybe I would have had to work a bit more to gain their trust. So now I am already at a level where they think 'OK, they have worked at a hospital. They have some understanding of what we do', even though I work in the finance function. – Junior management accountant 4

In sum, people within the finance function expressed that they have an important task to drive change and improvement in the healthcare sector. They compared themselves to traditional healthcare practices and highlighted that DigiCare is trying to disrupt and improve through doing things more efficiently. Further, the management accountants also talked a lot about the perceived startup culture and the ambitious people working at the company. Even though the areas of responsibility were portrayed as a bit scattered, this was defended by the self-driven and entrepreneurial environment.



## 5. Discussion

In this section, we discuss the empirical findings and relate them to previous literature on the topic to analyze the construction of the occupational identity of management accountants at DigiCare. To do this, we use the conceptual framework presented in Section 2.3, starting with discussing the identity regulation, preceding with identity work, and finally the implications for self-identity. Lastly, we tie it together by acknowledging the relationship between the three elements.

### 5.1. Identity regulation – unveiling DigiCare’s organizational narratives

In line with Morales’ (2019) argument to not view management accountants as isolated individuals, but rather as part of an organizational context that contributes to the formation and reformation of occupational identity, we explore the sources of identity regulation present in DigiCare. DigiCare’s identity regulations are channeled through organizational patterns of communication, actions, and processes (Alvesson & Willmott, 2002). These factors, combined with the cultural mix and challenges associated with rapid evolution, contribute to the construction of individual and collective identities within the organization.

Organizational members, as well as the official company statements, emphasize DigiCare’s contribution to the healthcare sector. The communication patterns and the specific vocabulary of senior managers portray their pride in DigiCare’s role as pioneer of digital meetings within their market. Further, the goals of the company are to provide timely care and make healthcare more accessible, alleviating the burden on the overloaded public healthcare system. These narratives and goals contribute to a shared sense of purpose. Further, the use of distinct language, such as driving change in the healthcare system, foster alignment of individual identities with organizational goals. The perceived possibility of generating a better society through the company creates a collective desire to contribute to the company’s development, creating a performance-oriented environment within DigiCare.

Furthermore, DigiCare and its employees are continuously depicting themselves as being at the forefront of technology, which we suggest shapes the identity of the employees across the organization. Management accountants express that they feel that there are endless opportunities to make an impact thanks to digitalization, allowing the capture of rich data. At the same time, digital solutions and flexibility resonate with clinicians and contribute to their perception of the company as an exciting workplace. This is further reinforced by the evolving acceptance of DigiCare’s business model among clinicians, emphasizing that DigiCare uses technology to address the need for improvements within the healthcare sector.

Another source of identity regulation is the one describing how DigiCare has transitioned from being a tech-driven company to a more healthcare-centric one. The determination to foster and embed the startup culture, while strengthening the focus on healthcare delivery, is expressed by senior managers, and is seen in recruitment processes for the finance function. In recruitment processes, emphasis is placed not only on traditional financial knowledge, but also on understanding of healthcare practices. Moreover, when recruiting new management accountants, the selection criteria prioritize individuals that are ambitious, curious and have the desire to drive change within the healthcare sector, as well as thriving in a fast-paced environment.

Furthermore, the challenges associated with the rapid evolution of DigiCare, including the lack of clear processes and allocation of responsibilities, create an additional source of identity regulation. Whilst senior managers primarily highlight the benefits of how resource constraints make employees more innovative and driven, other members of the organization provide heterogeneous perspectives. Some employees perceive that the absence of rigid departmental boundaries fosters a sense of collaboration and influence, while some perceive it as the scattered responsibilities make it hard to know what is expected from them. The organizational narrative of a flat hierarchy and a collaborative environment counterbalances these critics by emphasizing an environment which aligns with characteristics associated with startup cultures, shaping employee's perceptions of their occupational identities. The finding aligns with Albert et al.'s (2000) suggestion that when there is a lack of bureaucratic structure, the emphasis on organizational identity is often becoming more important in an organization. It requires the organization to be present in the minds and hearts of its members, guiding behavior in line with the organization's intended path and values (Albert et al., 2000).

It is emphasized that the finance function is more forward-looking today compared to the earlier years of the company, mainly because of the efforts of streamlining the forecasting processes. The previous importance of improving the forecasting processes is emphasized through the hiring of external strategic consultants to address this need. As one of the senior managers highlights, the increase in forward-looking attributes of the finance function makes the management accountants more of a partner to the operations manager, instead of being a database, in line with the depicted aspirations described in previous research (Goretzki & Messner, 2019; Järvenpää, 2007; Morales, 2019). Management accountants and operations managers use these forecasts as a basis for comparison with current results when having monthly review meetings. These monthly review meetings underscore the organization's focus on efficiency and financial results, and thus provide a springboard for identity regulation. Operations managers might align their identities with the organization's overall goals, while they also stress the importance of financial goals aligning with the operations. This channel for identity regulation is further affected by DigiCare's recognition as being at the forefront in terms of financial reviews and collaboration between clinicians and the finance function, compared to more traditional

healthcare practices. Instead, we find that the interaction between the finance function and medical operations are characterized by a strong financial focus which is motivated through the innovative and technological forefront of measuring things. This forefront in financial measurements aligns with the overall organizational narrative of being innovative and entrepreneurial.

## 5.2. Identity work – harmonizing identity within the context of DigiCare

When the management accountants compare themselves to people working within the finance function at more traditional healthcare providing organizations, they emphasize DigiCare's quick decision-making processes. In addition, they highlight the intrinsic drive among employees to contribute and improve the operations at DigiCare, indirectly linking it to the improvement of the societal healthcare system. Through these statements, they position themselves as belonging to a distinct group that is more impactful, innovative, and agile compared to the traditional healthcare providers. By contrasting their approach with that of traditional healthcare providers, management accountants construct a positive occupational identity that is supported by DigiCare's overarching narrative as an innovative and modern company solving the healthcare challenges of society.

Identity work by management accountants is further reflected in the way they portray themselves when interacting with operations managers. As mentioned, there is an organizational narrative concerning the move from more of a tech company to a healthcare-centric company where the medical operations are the client to other functions. This highlights the importance of medical operations, which impacts the management accountants' view on their relative occupational position within the organization. This finding stems from that several management accountants emphasize how a background from a hospital setting enhances their occupational standing when interacting with colleagues from the medical operations. For instance, one management accountant with prior experience of working at a hospital highlights the perceived increase in respect and trust resulting from this background. The action of gaining operation managers' respect further aligns with the accounts provided by medical professionals, contesting how it is important that management accountants truly understand their operations. One may claim that it is always the opinion of operations workers who interact with management accountants. Yet, the emphasis on the central role of operations gets exacerbated in this case due to the autonomy of the medical profession (Abbott, 1988; Kurunmäki et al., 2003) and the outspoken shift within the organization of going from a tech-focus to a more primary care focused business model.

A third process of identity work links to the identity regulative narrative describing how management accountants have become more forward-looking and, as mentioned, in line with their aspirational occupational identity (Goretzki & Messner, 2019; Heinzelmann,

2018; Morales, 2019; Morales & Lambert, 2013; Wolf et al., 2020). Through the production of forecasts in collaboration with operating managers, the junior management accountants get to work closely and strategically with the operations. Further, the senior management accountants emphasize that through the formalized interactions between junior management accountants and operations managers, the latter acquire valuable financial “know-how” from the junior management accountants. This underscores the importance of the knowledge held by the management accounting occupation. It further aligns with DigiCare’s innovative and technological narrative with more advanced KPI monitoring, in comparison to more traditional healthcare providers. In other words, the strong organizational narrative may enable a higher level of accountingization, which further enables management accountants to strengthen their occupational position in relation to the clinicians.

At the same time, the empirics portray management accountants’ contribution differently when talking about the monthly performance review meetings vs. the forecasting work. According to the operations managers, the junior management accountants tend to adopt a more passive role during the review meetings, especially when the monthly results align with the forecast. Moreover, a strong performance by a primary care unit indicates that the operations manager receives considerable decision-making autonomy in their operations. This suggests that the junior management accountant primarily adopts a supervisory and control-checking function in this setting, making a modest contribution to strategic decision-making. One junior management accountant voices their concerns on how the preparatory work of operation managers further impacts the depth of analysis in those meetings. They express a desire for operations managers to “feel ownership of their numbers”, but instead their lack of preparatory work poses a risk that the discussion gets stuck on a number-crunching detailed level. The same junior management accountant further describes how they are struggling with keeping the review meetings at the overarching that the CFO advocates, when the operations managers are more interested in the details. The space for creativity has decreased further due to the change from a top line to a bottom-line focus. This change of focus, combined with the challenging balance of high-level vs. detailed level focus portrays conflicting demands in being the link between the finance function and the medical operations. This tension is in line with previous research by Morales (2019).

At the same time, both senior and junior management accountants highlight a lack of clear structures and processes at DigiCare, where some of them must combine their main tasks with additional work to cover up for absent colleagues within the finance function. Further, many of them face tight deadlines, particularly with the prompt transition from the monthly book closing to the forecasting process. This time pressure might pose a threat to their occupational prestige, limiting the space for more in-depth strategic analysis. This is similar to the circumstances that Heinzelmann (2018) describes, where the shortage of time restricts the management accountants’ ability to be flexible and make

nuanced and qualified decisions. The challenge is further reflected in the responses by management accountants at DigiCare when they define some areas of improvements in their work process. The improvements concern different ways to make the process more efficient and automated. Yet, due to their packed work schedules, they have not had time to discuss or investigate these improvements further. On the other hand, some management accountants echo the view of senior managers and describe how the recent reorganization and the cutback of people in the finance function have generated a more streamlined organization where “they focus on the right things”.

### 5.3. Self-identity – tracing the self-identity to the heart of DigiCare’s culture

The identity work described above continuously remodels the self-identity of management accountants. The self-identity of employees of DigiCare is intertwined into the organizational culture and narratives. The mix of technological expertise with healthcare knowledge creates a dynamic cultural mix that causes both excitement and challenges among employees. Particularly, within the finance function, management accountants predominantly bring prior experience from either management consulting or from a finance function in a healthcare setting. This cultural mix, diverse experiences, and perspectives are suggested to shape the self-identity of individuals, influencing their motivation and adaptability within a rapidly evolving organization.

Management accountants appear to navigate the intersection between profit-oriented functions and the will to contribute to societal well-being. As previously mentioned, the use of distinct language across the organization, such as driving change in the healthcare system contributes to the alignment of individual identities with organizational goals. For example, junior management accountant 4’s statement “something like this [DigiCare] is needed” reflects an acknowledgment of the organizational mission. The organizational-professional conflict, as explored by Hiller et al. (2014), highlights the balance management accountants must navigate between their occupational identity and broader organizational interests. In the case of DigiCare, it is evident that the organizational interest overrides the occupational prestige of the management accountants. This observation raises questions about the strength of the organizational identity and its potential impact on various occupational identities within the organization.

Interestingly, the characteristics we find in the self-identity constructed by management accountants are mirrored among members of other parts of the organization. For example, among the clinicians interviewed, there is also an evident alignment with the organization’s commitment to revolutionizing healthcare through digital services. Interviews with clinicians underscore a shared belief in the potential of technology to enhance patient care. Hence, the self-identity of clinicians within DigiCare appears closely entwined with the organization’s mission, fostering a sense of purpose and dedication.

As mentioned, DigiCare fosters a culture of strong support, openness to diverse ideas, and collaboration. Many interviewees describe it as “innovative” or “entrepreneurial”. This collaborative environment is claimed to enable employees to drive initiatives, which influences their self-identity as proactive contributors to the organization’s success. This finding aligns with Goretzki and Messner’s (2019) proposition that interactions with different actors empower management accountants and create conceptual and practical narrative elements that shape their aspirational identity. In the case of DigiCare, the close interactions between the finance function and medical operations underscore the collaborative efforts in shaping self-identity. Employees, particularly junior management accountants and operations managers, find a common ground for collaboration, contributing to a shared organizational narrative.

Morales (2019) describes how management accountants often face a duality in their occupational identity. This study explores this within DigiCare, where adapting language based on the audience becomes a key aspect of self-identity. Particularly for management accountants, balancing demands for simplicity from senior managers while addressing the detailed needs of operations managers requires a strategic approach. This ability to tailor communication reflects the adaptability of individuals within DigiCare, contributing to the multifaceted nature of their self-identity. The acknowledgment of a dominant medical culture further highlights the need for individuals to navigate and adapt to diverse cultural elements within the organization.

Furthermore, the self-narrative of management accountants at DigiCare is constructed through various interactions and comparisons with external actors, providing a nuanced understanding of self-identity. Employees engage in comparisons with traditional healthcare practices, drawing contrast between the dynamic culture at DigiCare and more traditional healthcare providers. Furthermore, the pressure from external sources, questioning the value of DigiCare’s approach and its way of allocating time and resources claimed to belong to the public healthcare system, becomes a factor influencing the self-identity of employees. In sum, these interactions from outside actors play a role in constructing the occupational identity of the management accountants at DigiCare.

To conclude, the exploration of self-identity within the organizational context of DigiCare reveals intriguing dynamics across the organization. The alignment of individual self-identities with the overarching organizational identity emerges as a pivotal aspect influencing employee engagement and commitment. Management accountants, clinicians, and managers, each from different occupations, all showcase high alignment with the organizational ethos.

#### 5.4. Synthesizing the implications for the occupational identity construction of management accountants

The implications of the three elements discussed above are summarized in Figure 2. It is important to remember that the elements maintain an ongoing interaction, constantly and continuously influencing and shaping the construction of occupational identity of the management accountant.

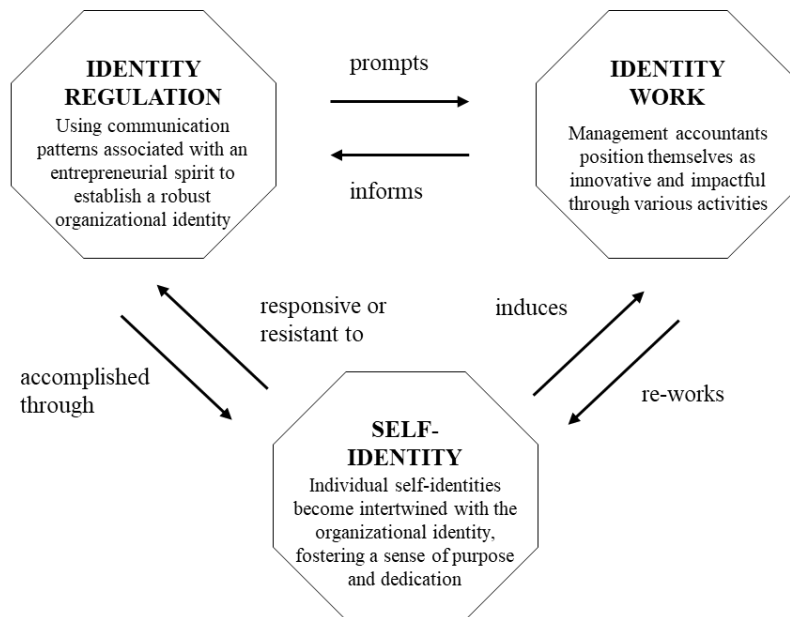


Figure 2: Conceptual framework of elements comprising the construction of occupational identity. Modified to include empirical findings  
Original source: Alvesson and Willmott, 2002 (p.627)

DigiCare's identity regulations form their strong organizational identity, which prompts the identity work of the management accountant. It is clear to say that DigiCare has established ideas and narratives in line with their aspiration to keep the entrepreneurial spirit. These established ideas and narratives seem to be powerful when management accountants, and employees across the entire organization, construct their identity. The urge to identify with the organization and being an innovative entrepreneur further reinforces the communication patterns, contributing to the identity regulations. The identity work re-works the self-identity of the management accountants so that they feel a sense of purpose and belonging to the organization, suggesting that they are very respondent to the identity regulations at hand. As mentioned, similar responses are mirrored among members of all across the organization.

Drawing parallels with literature on accountingization among medical professionals (Kurunmäki et al., 2003), DigiCare exemplifies this phenomenon. The awareness of KPIs among clinicians, even during routine tasks like collecting blood samples, indicates the influence of financial considerations, suggesting accountingization taking place. This can be explained by Sweden being a non-Anglo-Saxon country, where a less formalized

identity of management accountants allows for the integration of accounting practices into medical expertise Kurunmäki (2004). Yet, the aim of the study was to turn the perspective around and look at if there is a transfer of core values and ideas from the medical professionals to the people within the finance function and how this might impact the construction of their occupational identity.

Despite an increase in personnel from medical backgrounds within the finance function and the shift toward a healthcare-centric company, the interaction between junior management accountants and the operations managers rather reveals a scenario where the main focus is on the financials. Even though it is acknowledged that clinicians show more respect if the management accountants have previous experience from healthcare operations, in practice the interactions are focused on financial reviews, where operations managers get freedom in operational decisions if their financial performance are in line with forecasts. Despite linking it partly to medical operations, in the end they are solely focusing on the numbers affecting the bottom-line results. Regardless of this, management accountants see themselves as strategic business partners assisting the operations managers. Similar to what was describes by Morales (2019), the management accountants' categorize their tasks under the organizational narrative that they are "*innovative entrepreneurial 'doers' who generate positive social impact*", where everyone is able to drive change and impact. By categorizing their tasks into symbolic frameworks that accommodate a wide range of interpretations, they manage to create a bridge between their traditional number-crunching tasks and their aspirational identity as a business partner. Further, management accountants' way of highlighting how they contribute to a better healthcare system is not primarily linked to an interest in medical treatments, but rather to the innovative entrepreneurial differentiation.

It is evident, through our application of the framework by Alvesson and Willmott (2002), that the organizational identity at DigiCare has a strong influence on the interplay between the three elements compromising employees' occupational identities. Identity regulations are deeply ingrained in the organizational members' identity work and construction of self-identity. Interestingly, there is no distinct difference between how the identity is constructed among people between different parts of the organization. Rather, organizational identity guides how people construct their occupational identity across the entire organization, the general tonality being that "*we are all innovative entrepreneurial 'doers' who generate positive social impact*". We therefore conclude that the core values and ideas from the medical operations are not substantially transferred to the management accountants. Instead, the innovative and modern culture drives management accountants into constructing an occupational identity built upon the understanding that they are doing cool things and contribute to solving a societal problem.



## 6. Conclusion

Previous literature examines the extent to which medical operations in the healthcare sector have been influenced by accounting practices, ideas, and occupational values (Jacobs, 2005; Kurunmäki, 2004; Kurunmäki et al., 2003). However, when it comes to the transfer of core values and ideas in the other direction, less is known in previous literature. More specifically, to our knowledge, there are limited investigations of whether clinicians' medical core values and ideas have been integrated by management accountants and how that could potentially influence the construction of their occupational identity. While prior studies extensively explore the occupational identity of management accountants (Ahrens & Chapman, 2000; Heinzlmann, 2018; Hiller et al., 2014) these studies are primarily conducted within non-healthcare contexts.

In addressing this less explored area of research, our study explores the identity construction of management accountants at DigiCare, employing the framework proposed by Alvesson and Willmott (2002). By doing so, we provide an identity perspective to the existing body of knowledge on management accounting within the healthcare sector. Our findings suggest that the predominant factor influencing the construction of management accountants' identity in DigiCare is the strong identification with the organizational identity. The prevailing organizational identity is defined by a discourse emphasizing innovation and an entrepreneurial spirit, portraying employees as contributors committed to creating positive impact.

Our findings hence support previous literature on the occupational identity of management accountants, stating the dependency on the organizational context for their identity work (Ahrens & Chapman, 2000; Goretzki & Messner, 2019; Morales, 2019). It further confirms the suggestion that management accountants aspire to be business partners (Goretzki & Messner, 2019; Heinzlmann, 2018; Morales, 2019; Morales & Lambert, 2013). In addition, it confirms the suggestion that hybridization through accountingization exists in non-Anglo-Saxon countries (Kurunmäki, 2004).

Contributing with our new direction on the transfer of core values and ideas, we suggest that there is only a modest transfer from medical operations to the management accountants. Instead, we find that the interaction between the finance function and medical operations are characterized by a strong financial focus which is motivated through the innovative and technological forefront of measuring things. This forefront in financial measurements aligns with the overall organizational narrative of being innovative and entrepreneurial. In other words, a strong organizational identification may enable a higher level of accountingization which further enables management accountants to strengthen their occupational position in relation to the clinicians.

In addition, it is evident that this organizational narrative has a strong influence on the occupational identity, not only when it comes to the management accountants but also

within the medical operations. This suggests that strong organizational identification may lower the occupational identification within the organization and further ease the interaction between the finance function and the medical operations. Despite some contradictory statements, most employees identify themselves as individuals strongly aligned with the innovative entrepreneurial spirit. This has implications for studies focusing on the level of accountingization of the medical profession as well as research building upon Abbott's (1988) settlement of professions, as it questions the relevance of jurisdictional claims in relation to organizational identification.

### 6.1. Limitations and future research

In terms of limitations, Heinzemann (2018) highlights how studying identity in organizational settings impose significant challenges, especially today due to the increased ambiguity and complexity of modern organizations. After first analyzing the identity construction of the management accountants in relation to their interplay with medical operations, our empirics highlighted a strong influence by the organization which we wanted to explore further. Hence, through our abductive approach, Alvesson and Willmott's (2002) framework emerged as suitable to explore the influence of healthcare specific practices and organizational characteristics on the management accountant's construction of occupational identity. Yet, in line with the Alvesson and Willmott (2002), we cannot claim that the organization is the most influential subject.

On this note, we suggest that future research could analyze our research question on a macro level, exploring the influence from higher institutions and societal narratives within the healthcare sector and how this influences the construction of management accountants' construction of identity. This has been done in other industries, yet the healthcare sector has received insignificant attention (Ahrens & Chapman, 2000; Heinzemann, 2018). As pointed out by a management accountant at DigiCare, they had a friend who stopped talking to them after realizing the interview object had moved from a public to a private healthcare provider. This portrays an interesting tension for management accountants which highlights the relevance of exploring the macro level influences within the healthcare sector.

Similarly, future research can delve more into the micro-level. In our study, management accountants were asked about their background and how they ended up at DigiCare, yet we suggest future research to elaborate on this further, as previous life history is suggested to have great influence on a person's self-identity and further constitute a way to truly capture their inherent values (Alvesson & Willmott, 2002; Morales, 2019). Although we reached thematic saturation for the research question of our study grounded in the strong organizational identification, one management accountant for instance highlighted how there was a cultural difference within the finance function where some people were classified as older and from the healthcare sector vs. more younger and tech focused. This

could signal that autobiographic research would have exposed greater differences within the group.

Moreover, as the organization has undergone a lot of changes, several of the management accountants interviewed have not been with DigiCare for long. Our split up of senior vs. junior management accountants was further based on their hierarchical level as opposed to time in the field. Future research could expand on the work by Ahrens and Chapman (2000), which suggests that seniority within the field impacts the construction of identity.

Another limitation is that we did not include any observations in our study, which would have increased our credibility by validating interview statements about the interactions between medical operations and the management accountants. The original plan was to attend a workplace meeting at a primary care unit, but this first got postponed and then cancelled. Hence, we suggest future research includes observations.

Finally, the strong startup culture within the company, coupled with a distinct medical profession, unveils interesting dynamics between the organizational characteristics. This presents an avenue for further exploration in relation to the construction of occupational identity of management accountants. Moreover, it offers valuable insights for research on the finance functions in start-ups, in relation to profession-led organizations. Similarly, research on profession-led organizations could closely explore the interplay with a startup culture.

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## 8. Appendices

### 8.1. Appendix 1 – Interview table sorted on function

Function	Position	Interviewee ID	Interview number	Duration	Date
Senior management	Senior manager 1	A	1	45 min	2023-10-09
			12	40 min	2023-11-04
Senior management	Senior manager 2	B	2	20 min	2023-10-11
Medical operations	Clinician 1	C	3	45 min	2023-10-12
Medical operations	Clinician 2	D	4	45 min	2023-10-16
Medical operations	Operations manager 1*	E	5	30 min	2023-10-30
Medical operations	Operations manager 2*	I	9	50 min	2023-11-01
Medical operations	Operations manager 3*	M	14	40 min	2023-11-06
Medical operations	Operations manager 4*	O	16	45 min	2023-11-16
Finance function	Junior management accountant 1	J	10	45 min	2023-11-02
Finance function	Junior management accountant 2	K	11	60 min	2023-11-03
Finance function	Junior management accountant 3	N	15	35 min	2023-11-07
Finance function	Junior management accountant 4	P	17	45 min	2023-11-17
Finance function	Senior management accountant 1	F	6	45 min	2023-10-31
Finance function	Senior management accountant 2	G	7	30 min	2023-10-31
External consultant	External strategic consultant 1	H	8	45 min	2023-10-31
External consultant	External strategic consultant 2	L	13	30 min	2023-11-06

*\*Also works part-time as a clinician.*

## 8.2. Appendix 2 – Condensed version of the interview guide for DigiCare employees

Theme	Example question(s)	Interest
Background	Please introduce your role at DigiCare and how you ended up where you are today careerwise.	To create an understanding of the background of the interviewee and their previous experiences.
Occupational identity	How/with what do you work on a daily basis?	Gather insights into the interviewee's tasks and responsibilities, to understand dynamics and expectations within the organization.
	What would you say are the biggest challenges in your daily work?	
	Are there any explicit goals for you and your role?	
	Are you evaluated according to specific metrics? If yes, do you think this is a suitable way to be evaluated?	
Interactions	What interactions do you have with other functions of the organization?	To get an understanding of the interactions across functions within the organization.
	What do these interactions look like?	
	What is your main task in these interactions?	
Culture	How would you describe the culture at DigiCare?	Get insights into the values, norms, and beliefs that shape the work environment.



### 8.3. Appendix 3 – Interview guide for external strategic consultants

Theme	Example question(s)	Interest
Background	Please provide an introduction to the project.	To create an understanding of the background and reason for conducting the project.
	What was the initial purpose of the project?	
	Who was your main point of contact at DigiCare?	
	How long was the project?	
Process	What did the process to evaluate the finance function and the forecasting processes look like?	Gather insights from the project process and the attitudes among employees towards the project.
	What metrics did you look at?	
	How was the project, and your presence, perceived by people within the finance function?	
Conclusions	What conclusions did you draw?	To get an understanding of the conclusion and implications derived from the project.
	What was the main weaknesses and threats to the finance function?	
	What was the main strengths and opportunities for the finance function?	
Culture	How would you describe the culture at DigiCare?	Get insights into the values, norms, and beliefs that shape the work environment.
	What was the attitude towards medical operations within the finance function?	