
Z PRAC CENTRUM INTERDYSCYPLINARNYCH BADAŃ RACHUNKOWOŚCI / FROM THE WORK OF THE CENTRE FOR INTERDISCIPLINARY ACCOUNTING RESEARCH

Metaphors by which controllers are seen. The image of the controller profession in the eyes of controlling students

Metafory, według których są postrzegani controllerzy. Wizerunek zawodu controllera w oczach studentów controllingu

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Abstract

Purpose: The study aims to identify the image of the controller profession by students of controlling. The research question is: How do potential future controllers perceive the controller profession?

Methodology/approach: The investigation presented in this paper takes a qualitative approach. The study uses metaphors and projection – the Forced Metaphor Elicitation Technique and narrative analysis.

Findings: The image of controllers is varied. They are viewed as intelligent, cunning, clever, good strategists, and observers. They possess adaptation capabilities, intuitive thinking, and creativity. Their job is characterized by using different tools and working with massive amounts of data, documents, tables, and graphs. A controller's position is seen as significant as they enhance results, watch over other workers, and minimize mistakes and costs. Controllers are respected or even feared, dangerous, and sometimes they play the role of an alpha wolf.

Research limitations/implications: The findings of the study may be culture-sensitive. This limitation calls for intercultural research in various countries to enable an understanding of the controller's role across the globe.

Value: The paper proves the appropriacy of applying the symbolic-interpretive paradigm in behavioral accounting research. The research is one of the first investigations in accounting, and probably first in controlling, to demonstrate that the metaphors used to describe controllers reveal how the controller's role, tasks, and work are seen. The findings can be applied in accounting education, career planning in accounting, and in shaping the professional image by associations of accountants and controllers. The image of controllers displayed by future controllers reveals the direction in which controlling is probably headed.

Keywords: controller, image, perception, behavioral accounting, metaphor, projection.

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Streszczenie

Cel: Celem artykułu jest identyfikacja wizerunku zawodu controllera przez potencjalnych przyszłych controllerów. Pytanie badawcze jest sformułowane następująco: Jak zawód controllera jest postrzegany przez potencjalnych przyszłych controllerów?

Metodyka/podejście: W badaniu przyjęto podejście jakościowe. Zastosowano metafory, użyto metody projekcyjnej z użyciem techniki wymuszonej metafory, wykorzystano analizę narracyjną.

Wyniki: Obraz controllerów jest rozproszony. Są oni postrzegani jako inteligentni, przebiegli, sprytni, kreatywni, dobrzy strategowie i obserwatorzy, posiadający zdolności adaptacyjne, umiejętność intuicyjnego myślenia. Ich zawód jest postrzegany jako związany z pracą z ogromną liczbą danych, dokumentami, tabelami i elementami graficznymi. Pozycja controllerów jest postrzegana jako istotna, jako że wpływają oni na poprawę wyników, pilnują pracy innych oraz minimalizują błędy i koszty. Controllerzy są w oczach studentów osobami szanowanymi lub wręcz budzącymi postrach, niebezpiecznymi oraz odgrywającymi rolę "wilków alfa".

Ograniczenia/implikacje badawcze: Na przedstawione wyniki badań mogą wpływać czynniki kulturowe. To ograniczenie stanowi jednocześnie wezwanie do badań międzykulturowych, prowadzonych w różnych krajach, umożliwiających zrozumienie roli controllera w różnych miejscach globu.

Wartość: Artykuł potwierdza adekwatność zastosowania paradygmatu symboliczno-interpretatywnego w badaniach z zakresu rachunkowości behawioralnej. Zaprezentowane badania są jednymi z pierwszych z zakresu rachunkowości i prawdopodobnie pierwszymi, które są dowodem, iż metafory użyte do scharakteryzowania controllerów ujawniają, w jaki sposób jest postrzegana ich rola, zadania i praca. Uzyskanie wyniku mogą być zastosowane w kształceniu z zakresu controllingu, planowaniu w nim kariery oraz kształtowaniu wizerunków controllerów przez ich profesjonalne stowarzyszenia. Postrzeganie roli controllera przez przyszłych wykonawców tego zawodu wskazuje także na kierunek, w jakim podążą controlling.

Słowa kluczowe: controller, wizerunek, percepcja, rachunkowość behawioralna, metafora, projekcja.

Introduction

Today's world and today's business organizations face many evolutionary and revolutionary changes. Consequently, the future of controlling is changing, as are the function and role of the controller in an organization. These changes, and the fact that controllers are typical knowledge workers (Szukits, 2019), call not only for research into the self-perception of this profession but also for an investigation into the image of a controller in the view of potential future controllers.

Although there are numerous publications on the tasks of controllers, the literature on how they are perceived is scarce. The accountant's job has been investigated for many years, although its changes are not as substantial and spectacular as the changes in controllers' tasks, functions, and required skills. Therefore, there is considerable research on the image of an accountant (Evans, Fraser, 2012; Osikowicz, Masztalerz, 2020; Stevenson, Smith, 2017; Miley, Read, 2012; Smith, Jacobs, 2011; Jacobs, Evans, 2012; Piard et al., 2013; Low et al., 2012;

Wells, 2015; Nishiyama et al., 2014; Caglio et al., 2019). Also, the extant literature discusses the controller's role and tasks (Sathe, 1983; Varis, 2020; Renaud, 2014; Henttu-Aho, 2016; Karlsson et al., 2019; Szukits, 2019). However, the literature on the image and perception of controllers is scarce. In particular, there is no research on how a future controller perceives the profession. Therefore, the aim of the study is to identify the image that students of controlling have of the profession. The research question is as follows: How do potential future controllers perceive the controller profession?

The importance of the research question is since the image of controllers that potential controllers have will influence them to undertake this career path or not. Moreover, it exemplifies their expectations of the job, and their expectations and vision will affect how controllers' roles will be performed in the future. The last point is crucial as we face "the quest for a new role of a controller".

This paper takes an idiographic, qualitative approach. The research is done within the symbolic-interpretive paradigm.

The paper's title is inspired by Lakoff and Johnson's (1980) book "Metaphors we live by", as the metaphors that we use reflect our way of thinking about different phenomena. Therefore, the metaphors used by potential future controllers to describe controllers will give a deep insight into future controllers' interpretation of that occupation

The structure of the paper is following. First, I present the literature overview. In particular, I focus on the publications by controlling scholars and practitioners to analyze controllers' roles and their determinants and to discuss the evolution of the profession. Then, I introduce the research methodology, including the method, subject group, and data collection and processing. Next, I present the findings, presenting metaphors, narratives, and the emerging image of the controller. Then, I compare the findings with the previous literature. I conclude by explaining the theoretical, practical, and methodological contributions of the research. Finally, I define the limitations of the study and present possibilities for future research.

The paper contributes to accounting and management theory in several ways. In particular, it proves the adequacy of the symbolic-interpretive paradigm for behavioral accounting research. It also explains how the metaphors used to describe controllers reveal the perception of their roles, tasks, work characteristics, and required competencies.

1. Literature review

Both practitioners and scholars have noted the (r)evolution of the controller's role. The evolutionary changes can be attributed to the development of new IT software and the automatization of controlling practices. The revolution is caused by the Sars-Cov-2 pandemic. The COVID-19 pandemic revealed and emphasized the significance of the controller's role, as a controller must act fast to provide effective

solutions to new problems (Szawerna, 2021). More long-term trends, such as automatization, digitalization, and complex software also significantly influence controlling (Orzeszko, 2018). The research that Zieliński and Podskarbi (2021) conducted among controllers reveals the expectations that by 2026, many controlling processes, including planning, budgeting, reporting, cost accounting, and reporting, will be highly standardized and automatized. Due to the high automatization of planning and reporting, when the necessary software is widely accessible, controllers can focus on what is really important and perform coordination, supervision, managerial support and consulting functions. The controller does not need to waste time preparing numerous reports but can concentrate on the professional interpretation of data and the cause-effect relationships within a company (Woźniak, Skudlik, 2015). Even traditional controller tasks today take a different shape because of the rapid changes in technology (Hyra, 2017). Modern information technology serves as a critical momentum in changes in professional roles, including controllers (Hyvönen et al., 2015). Varis (2020) even calls controllers “key users of the ERP” [ERP – Enterprise Resource Planning].

The controller’s role and identity depend on the country and culture (Ahrens, Chapman, 2010). However, the content and context of their work are significantly shaped by their internal clients, i.e., the managers of the organization (Szukits, 2019). The re-formulation of the controller’s role also emerges from managers’ decisions to change the pattern in which the controller’s tasks, such as budgeting, are performed. Thus, new developments in budgeting practices create demand for new competencies, impacting the controller’s role (Henttu-Aho, 2016). In particular, the controller is an essential actor in strategic capital investment with a high degree of uncertainty and multiple decision participants (Karlsson et al., 2019). Contemporary problems should be addressed by expanding traditional controlling, and the development of environmental controlling can serve as an example (Renaud, 2014).

In one of the first complex publications on the controller’s role, Sathe (1983) distinguished four ideal types of controller roles. They depend on the controller’s management-service responsibility, financial-reporting and internal control responsibilities, behavior, and potential risks and benefits. The roles are as follows (Sathe, 1983):

- involved controller,
- independent controller,
- split controller, and
- strong controller.

He states that: “The strong controllers retain their independence even when actively contributing to business decisions” (Sathe, 1983).

Depending on the level of involvement and level of analysis, other controller roles can be enumerated (Szukits, 2019):

- data provider,
- consultant,

- data analyzer,
- strategy guard.

Nowadays, many scholars and practitioners have noted that the controller's role has transformed into that of a business partner or strategic partner (Szawerna, 2021; Hyra, 2017; Varis, 2020). The literature also brings the idea of an entrepreneurial controller (Hyvönen et al., 2015) and a hybrid controller (Karlsson et al., 2019; Szukits, 2019). There is a shift in the controller's role from a primarily functional role to a more involved one (Szukits, 2019). By contrast, in the past, they were seen as providers of a massive amount of not always valuable data (Olech, 2015). Controllers can also be seen as crucial organizational actors as they are providers, analyzers, and communicators of financial information, and are often viewed as the link between operational actors and top-level managers across structures (Karlsson et al., 2019).

Many authors, both scholars and practitioners, emphasize the importance of the psychological aspects of controlling (Woźniak, Skudlik, 2015; Hyra, 2020; Nowak, 2017b). The webpage of Internationaler Controller Verein states that the controller's work is methodology and behavior. The methods are accounting and planning, and the behavior involves management by objectives. Thus, the controller's work requires knowledge of people's behavior, such as questioning behavior (ICV, 2022). Therefore academics, and controllers themselves, are aware of the increasing importance of interpersonal skills in the controller's job.

Schäffer and Brückner (2019) distinguished the following set of competencies required from future controllers:

- finance and controlling competencies,
- managerial skills,
- communication and collaboration skills,
- technology and analysis competencies,
- entrepreneurial skills.
- personal skills.

It confirms the importance of the psychological dimension of playing a controller's role, as four out of them are partially or completely psychology-related.

Zieliński and Podskarbi (2021) argued that managers' expectations towards controlling teams prove that a business partnership, based on combined personal skills and finance and technology competencies, constitutes a future direction for the development of controlling teams.

There is a gap between controllers' perception of their roles and how they are perceived by managers (Szukits, 2019). The gap between managers' perception of what the future controllers should be and the perception of potential controllers of their future job can be even more problematic.

One of the best methods to explain how the controller's role is understood and performed in an organization is metaphors. The differentiation of metaphors for controllers can explain how differently controllers' roles are seen in different

companies. Sample metaphors for controllers and their explanations are presented in Table 1.

Table 1. Selected metaphors for controllers in controlling literature and their explanation

Metaphor for controller	Essence of metaphor
Navigator	Shows the right path to goal achievement using specialistic tools
Economic consciousness	Guard of financial rules, keep saying “you shall not do it” when managers want to make an economically irrational decision
Translator	Translating the language of numbers into the language of management, and the language of management into the language of accounting and finance
Sparring partner	Active in giving opinions and opposing opinions of managers
Specialist doctor	Analyzes economic problems, gives diagnosis and treatment

Source: author’s own elaboration based on Nowak (2017c, 1018a), Olech (1999), and Woźniak, Skudlik (2015).

This research presented in this paper also employs the metaphor to depict how future controllers understand the role of controllers.

2. Methodology

As metaphors proved to be helpful in understanding the role of controllers, as presented in the literature review, I decided to employ them in the examination of potential future controllers’ perceptions of controllers. The metaphors are popular in management studies to depict organizational phenomena and how they are understood (e.g., Czarniawska, 2009). The different metaphors for organizations can serve as an example. When a company is compared to a machine, it is treated as something stable, non-changing, and consisting of parts that are the same during the whole existence of an organization. However, when we use the organism metaphor for an organization, we imply its growth and the potential to change (Langlois, Cosgel, 1993).

As I aimed to investigate images, I chose to use one of the projection methods, which is appropriate for exploring perceptions, stereotypes, and images, including self-image. As I wanted to incorporate metaphors, I used the Forced Metaphor Elicitation Technique (FMET). In this technique, the respondents are free to project their metaphors and explain them, but the researcher imposes the category of the metaphor. I decided to impose zoomorphic metaphors; therefore, the respondents had to compare controllers to animals and explain why they had chosen a particular animal as a metaphor for the controller. The zoomorphic metaphor was successfully used before by Woodside (2008), where respondents projected

their self-image. It was also used by Postuła and Pawłowska (2014, 2016) and Nowak (2018b) to investigate employer-employee relations, by Nowak (2019) to investigate the self-perception of statutory auditors and their image of accountants, by Nowak (2020) to investigate self-image of controllers and their perception of accountants, and by Nowak (2017a) to investigate the perception of accountants by undergraduate accounting students.

As my aim is to examine the image of controllers among potential future controllers, I must focus on people who do not work in controlling but who have a high probability of doing so because of their choice of study path. Consequently, I chose to conduct my research among graduate students in their second year of master's studies, potential candidates for controller positions. Therefore, I selected students who study accounting and who have chosen the learning track "controlling". It assures that the respondents acquire the proper knowledge to become controllers and, by selecting this path, exhibit interest in becoming controllers in the future.

I collected the data during the COVID pandemic when classes were conducted in the form of distance learning. Therefore, I collected the data through "assignments" in MS Teams, in written form. The assignment was activated on the 8th of November, and the deadline was the 15th of November, 2020; therefore the data was collected between the 8th and 15th of November. Participation was voluntary. Fifty-five answers were returned. From them, I selected only the responses from students with little professional experience in accounting (less than one year) and with no experience in controlling. The reason was to exclude from my study respondents who had already performed controllers' tasks. Finally, I received 24 responses.

The group of participants is predominantly female. It is not surprising, as Polish accounting studies and professions are greatly feminized due to many factors (Czarniawska, 2008; Masztalerz, 2018; Kabalski, 2021, 2022). Eleven respondents had also studied accounting for their bachelor's degree, while three people had completed the Polish Accounting Association educational programs in accounting. The investigation was proceeded by a pilot study conducted in 2019.

The data were processed using NVivo software. During the analysis, I not only focused on the metaphors themselves but also performed a narrative analysis of the justification of metaphor choice.

3. Findings: the image of a controller projected by potential future controllers

As stated in the previous section, the respondents were asked to compare accountants and controllers to animals to provide zoomorphic metaphors for those positions and explain them. Table 2 includes the zoomorphic metaphors for controllers, their justifications, and the respondents' characteristics.

Table 2. Respondents' characteristics, education, and proposed metaphors for controllers with their explanation

Respondent no.	Gender	Age	Completed bachelor degree	Other studies and courses	A metaphor for a controller and its justification
1	female	24	mathematics	none	Fox , because [a controller] must often exhibit cleverness and be cunning. A controller should spot the details and be clever as well.
2	female	23	Not given by the respondent	none	Fox , as it seems that a person working as a controller should be cunning and clever and take many different situations into account.
3	female	23	Mathematics in economics and insurance	Object-oriented programming Python	I associate a controller with a fox ; like a fox, they are cunning and clever, and a controller should be able to spot all the weaknesses of a business entity
4	female	25	Finance and accounting	none	Same as accountant
5	female	24	Finance, accounting, and taxes	Semi-advanced excel	I associate a controller with a fox , intelligent, clever, and able to draw conclusions.
6	female	23	Finance and accounting	none	I associate a controller with a dog . Most of the dogs' task is to watch the backyard and the order in the backyard and keep trespassers away (meaning errors in the company). Controllers keep an eye on everything in the documents and make sure that everything in the papers, tables, and graphs matches and is consistent. They keep the order of the data and make sure deadlines are maintained.
7	female	23	accounting	Goethe Zertifikat, Microsoft Excel course	I associate a controller with a wolf . The pack of wolves chooses its alpha individuals, which lead the whole group and lead the hunting. It is similar for the controllers in a company. They indicate the proper tracks.

Respondent no.	Gender	Age	Completed bachelor degree	Other studies and courses	A metaphor for a controller and its justification
8	female	23	economics	none	Squirrel – a person that gathers a massive amount of data. It searches all the time for things that it can take to its hole. It likes to have many things around it. They are not always useful, but it still keeps gathering them for the “hard times”.
9	female	23	Not given	Business intelligence, agile	I associate a controller with a bumblebee . The bumblebee is often confused with a hornet or a wasp. Those insects sting painfully; therefore, they have a terrible name. The bumblebee is close to a honey bee. Like the honey bee, it pollinates flowers; consequently, it is a useful insect. The controlling department can be misunderstood by some employees, and be perceived as an annoying hornet or wasp . In my opinion, a well-performed controller’s job can positively influence the company’s results, detect bottlenecks, and assist in developing a company.
10	male	23	Accounting and finance	none	I have never worked as a controller, so I do not know what the job of such a person looks like. Nevertheless, I think that he/she would resemble a honey bee , as he/she works in cooperation with other employees and his/her work is a significant part of a greater whole.
11	female	23	Not given	none	Eagle . A controller “chases down mistakes” like an eagle hunts for its prey. When they find a weak link, meaning they find something that impacts the company negatively, controllers start to act to find a solution, like an eagle when it spots its prey – it does not contemplate but attacks.

cont. tab. 2

Respondent no.	Gender	Age	Completed bachelor degree	Other studies and courses	A metaphor for a controller and its justification
12	Female	23	Human resource management	Fitness and sports coach, camp counselor, 1 st level (basics of accounting) course of Polish Accounting Association	I associate a controller with an ant , which has many things to carry on its back; it can adapt to its environment and acts for the good of the whole anthill (company), making it function better.
13	Not given	23	Finance and accounting	None	Falcon – the controller, would view the entire company “from a bird’s eye view”. He/she should see the general view of the company and interactions between its different departments. The falcon is known for its perfect eyesight – a good controller should spot even the details that appear small.
14	female	23	Food economics and engineering	1 st level course of Polish Accounting Association 2 nd level course for accounting specialist (independent accountant) course of Polish Accounting Association	I associate a controller with a fox , as he/she must exhibit cleverness while solving non-obvious situations, and he/she must be a good observer. A controller should be alert to predict coming changes.
15	Not given	23	Finance and accounting	Advanced excel	I associate a controller with a raven , which can adapt rapidly to new situations and find solutions independently. The raven can use different tools to complete its tasks and learn from others.
16	Not given	23	economics	Advanced excel	Cat – clever, flexible, ready to act, observant, creative, persistent

Respondent no.	Gender	Age	Completed bachelor degree	Other studies and courses	A metaphor for a controller and its justification
17	Female	23	Finance and accounting	none	I associate a controller with a fox because a controller must be cunning and clever.
18	Male	23	Finance and accounting	A course relating to professional journeys	I associate a controller with an owl . Well-balanced, intuitive thinking and calm at work are the main features that come to mind. Moreover, an owl is an independent traveler, and the controller's position is often occupied by one person.
19	female	23	Not given	1 st degree: accounting, internal audit	A fox , as it is cunning and clever.
20	female	24	Not given	Financial analyst	A woodpecker . Meticulous, focused, emphasizing his/her presence. His/her work can appear useless to some people, but it gives an added value.
21	Female	24	Finance and accounting	none	A lion – an animal that is respected, a good strategist; first, he/she plans, then he/she acts; he/she needs others to meet his/her goals.
22	Female	23	Finance and accounting	none	A dog – a controller's task is to "sniff out" malfunctions. He/she has to be faithful to his/her conscience; he/she has a positive attitude toward doing his/her job. He/she is willing to cooperate and learn new skills.
24	Female	25	Finance and accounting	none	My first association is a sheepdog . It keeps an eye on the sheep and ensures they "add up".

Source: author's own elaboration.

The image of controllers is quite varied. The respondents focus on different aspects of this position, its meaning for the company, and the requirements. However, in assessing the character of the people who perform the job, there was a general agreement that controllers are cunning, clever, and intelligent. Their intellectual qualities include strategic and intuitive thinking, observation and adaptation abilities, and creativity. So, the intellectual virtues of controllers are quite varied. They also include features that are very distant from each other, like observation skills and intuitive thinking. The controller's job description that emerged from respondents' answers is also multifaceted. It includes focusing on details (e.g., detecting errors, spotting mistakes and transgression) and encompasses the entire company "from a bird's eye view".

The list of necessary skills that emerges from the respondents' answers is also varied, covering a wide range of competencies. There are interpersonal skills, like cooperation with others, development skills, like high learning abilities, analytical skills, such as problem-solving, instrumental skills, like the use of different [controlling] tools, flexibility skills, like adapting to the environment, and self-organizing qualities, like independence. The physical description of the job consists of working with documents, tables, and graphs, which means data and information management is the next essential skill. Regarding relations with others, controllers usually play the role of guardians and protectors (making sure that the situation is safe for the company) or thorough supervisors (making sure that no mistakes are made, or, if they are made, they are fixed immediately). Therefore controllers are usually respected or feared in the eyes of other employees, and sometimes they are even perceived to be similar to alpha wolves. They are seen as dangerous, annoying or useless. The significance of controllers for the company is widely acknowledged. Their role is to prevent the company from experiencing negative phenomena, help its development, enhance its results, detect bottlenecks, and add value. Table 3 presents the portraits of controllers depicted by controlling students.

Table 3. Perception of different aspects of accountant and controller professions

Aspect	Controller
Consistency of characteristics among respondents	Varied; different respondents focus on various aspects of a controller's characteristics
Person's character	Cunning, clever, intelligent
Intellectual virtues	Good strategist, good observer, adaptation abilities, intuitive thinking, creativity
Job character	Working with massive amounts of data, encompassing the company "from a bird's eye view", detecting errors, mistakes, and transgressions
Needed skills	Use of different tools, independence, problem-solving, cooperation with others, adapting to the environment
Physical job attributes	Working with documents, tables, and graphs

Aspect	Controller
Organizational demands	Working independently
Attitude towards others	Watching over them, protecting them, controlling them to spot their mistakes
Meaning for company	Enhancing results, minimizing mistakes, minimizing costs, ensuring company development, giving it added value, bottleneck detection
Position	Respected or even feared, sometimes leading as “alpha-wolves”
One’s view in other’s eyes	Sometimes dangerous, annoying, or useless

Source: author’s own elaboration.

4. Discussion

The findings of the study should be compared to other scarce investigations of the image of controllers. In particular, the present research can be related to the research by Nowak (2020), which examined the self-image of controllers. That study was performed using the same methodology as in this one. The respondents projected zoomorphic metaphors, which were examined, and narrative analysis was performed.

The image of controllers in the eyes of students and the self-image of controllers have similarities and differences. When comparing the choice of metaphors, similar proposals, like foxes, dogs, and birds, can be noticed. Nevertheless, only students projected metaphors of insects, such as bumblebees. Controllers project the metaphor of a meerkat, which students did not use, although the students used a squirrel, which is fairly similar to a meerkat.

The controllers perceive their profession predominantly from the perspective of their tasks, functions and goals. For them, there are two central functions: an adviser and an active observer. The key tasks of controllers are integrating all data, presenting a general view of the company’s situation, as well as analysis, risk detection, and threat detection. For them, the foremost goal is cost reduction (Nowak, 2020). Meanwhile, the students focused on different tasks, functions and goals. However, their answers are similar to the controllers’ responses regarding general issues, such as an overall bird’s eye view of a company and analysis.

The controllers also enumerated many detailed, separate tasks, such as managing bottlenecks, using different controlling tools, and spotting errors and mistakes (Nowak, 2020). Controllers arguably perceive their profession more holistically while the students focus more on differentiated tasks, as if the tasks were separate and unrelated. The students also focus a lot on tasks such as spotting mistakes, chasing errors, and detecting malfunctions, which were not mentioned by controllers.

Controllers perceive themselves as cunning, clever, insightful and bold. They are also aware of how other employees perceive them. They notice that they are treated reluctantly and suspiciously, and that is why they need to be cunning, clever and courageous. Controllers are also aware that their position in the company is significant (Nowak, 2020). The students' observations are generally similar. They notice that controllers can be perceived as annoying and are sometimes treated with suspicion by their co-workers, but they also acknowledge that controllers command respect among other employees. These observations are similar to the controllers' self-description. Similarly, both groups describe controllers as intelligent, cunning, and clever.

The findings of the present study can also be compared to the research by Ahrens and Chapman (2010), who employed interviews on occupational biographic aspects to find similarities and differences between British management accountants and German controllers. The comparison reveals that potential future controllers in Poland see the controller profession as similar to the self-perception of German controllers.

The findings reveal that potential future controllers perceive the profession in a modern way. Specifically, their image of controllers includes many competencies shown by Schäffer and Brückner (2019) and Zieliński and Podskarbi (2021). However, future controllers do not acknowledge such "novelties" as the controller's role in environmental management control, as discussed by Renaud (2014). Nor do they perceive the controller as a "business partner" or "strategic partner", as animals that lead individual lives mostly dominate in their metaphors.

Of the two major controller responsibilities enumerated by Sathe (1983), i.e., helping the management team in the business decision-making process (commonly referred to as the management-service responsibility) and ensuring that reported relevant financial information pertaining to the relevant organizational unit is accurate and that internal control practices conform to the corporate policy procedures (i.e., the financial reporting and internal control responsibilities), the respondents implicitly focused on the second responsibility.

The findings of this study show that the image that future controllers have of this occupation is in accordance with the International Association of Controllers' (Internationaler Controller Verein – ICV) understanding of the controller's role: the controller's work is methodology and behavior (ICV 2022).

Conclusions

The current study contributes to the literature and practice in several ways. Firstly, it locates the qualitative research on controller image depicted by future controllers within the literature that relates to the profession of controller, particularly its role, development, and future. Secondly, it expands the existing knowledge by presenting how future controllers perceive the work in controlling. It is crucial, as, due to previous studies, the controller's occupation is evolving,

and new expectations towards controllers are being formulated. Consequently, it is essential how future controllers see this profession, as only coherence between employers' and employees' expectations will result in good job performance and employee satisfaction. It is essential, as the controller's performance impacts the performance of the whole business unit. Thirdly, methodological conclusions emerge from the research, showing the usefulness of projection techniques in investigating accounting-related occupations, and their relevance for behavioral studies in accounting.

The findings of this study can be interesting for groups such as controllers themselves, controller's associations, companies that employ controllers or those that intend to implement controlling, controlling students, people who plan their career path in controlling, and controlling educators. Last but not least, the research can serve as an inspiration for other scholars who want to explore the psychological aspects of controlling. Understanding how future controllers understand the controller's role indicates the direction in which controlling is heading.

The study is not free from limitations, which also can inspire further studies. Predominantly, there are methodological challenges that can be addressed. Other projection techniques could be used, and different types of metaphors could be applied. It would also be interesting to investigate the perception of accounting-related professions in an international context, applying the method presented in this study in other countries. The metaphors could also be incorporated into other studies on controlling, not only on the image of controllers. A longitudinal study could be performed to see how the controller's image changes in time. Job satisfaction and job performance of employees who start their careers as controllers could also be investigated.

Acknowledgments

The initial version of this paper was presented at the European Accounting Association Congress in 2021. I wish to thank all participants of the session for their feedback on the early version of the paper and their valuable remarks. Also, I want to express my gratitude to the anonymous reviewers of the present study for their inspiring comments.

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