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Identity work of management accountants in a merger: the construction of identity in liminal space*

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In response to calls for research on the ways in which management accountants make sense of their professional identities in organisational disruptions, this paper explores their identity work during a merger. Drawing on a case study of a merger between two Dutch banks, the paper examines their identity work as they found themselves in a liminal state – i.e. "betwixt and between" workplace identities. The paper identifies two types of identity work in a merger. Inside-out identity work was the process of identity negotiation through which each partnering group sought to make sense of their own distinctive liminal experiences. This type of identity work brought about intra- and inter-professional conflict. By contrast, outside-in identity work was founded on intergroup bases of identification, which were authenticated by credible role-models. This type of identity work gave rise to the construction of a superordinate workplace identity through which incoherent workplace identities could co-exist with shared intergroup identities. The paper contributes to the literature by highlighting the persistence of incoherent identity positions of management accountants and the sources of the intergroup struggles this generates. Moreover, it illuminates the process through which these positions are ultimately brought closer together.

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1 Introduction

In recent years, a considerable stream of research has emerged which focuses on understanding how management accountants attempt to transition into the aspirational role of "business partner" (Byrne and Pierce, 2007; Seal and Mattimoe, 2014). These role transitions can be usefully conceptualised as identity projects (Goretzki and Messner, 2019; Morales and Lambert, 2013), in which management accountants are actively engaged in identity work – the "forming, repairing, maintaining, strengthening or revising the constructions that are productive of a sense of coherence and distinctiveness" (Sveningsson and Alvesson, 2003, p. 1165). Although various papers have documented a successful transition into the aspirational professional identity of business partner (Ahrens and Chapman, 2000; Granlund and Lukka, 1998, 1997; Järvenpää, 2007; Lambert and Pezet, 2010; Vaivio, 1999), several reports point to the complexities associated with management accountants' identity work.

One stream of research explains how transitioning to a more desirable identity position can be frustrated by inter-professional struggles over organisational jurisdictions (Bechky, 2003; Covaleski et al., 2003; Ezzamel and Burns, 2005) and unmet managerial expectations, generated by ambiguities and role conflicts (Byrne and Pierce, 2018; Hopper, 1980). Another stream problematises accountants' professional identity positions as characteristics of individual professionals–their skills and knowledge, attitudes and mindsets, and demeanour and appearance (Anderson-Gough et al., 2002; Covaleski et al., 1998). Although these and other works helped to illuminate the complex nature of professional identity work of accountants, there are fewer studies which highlight how management accountants themselves make sense of their identities (Guo, 2018). Instead, as Morales and Lambert observe: "the existing literature on management accountants' practices adopts a positive ontology, focusing on what is expected and aspired to, in other words what makes the occupation appealing and rewarding" (2013, p. 229).

Specifically, there is only a rudimentary understanding of how management accountants make sense of their identity in conditions where the nature of a business partner identity cannot be taken for granted. These conditions include involuntary occupational changes and organisational transitions (Empson, 2004). In these conditions, the attributes of workplace identity are likely to be subject to intense sense making efforts (Bévort and Suddaby, 2016; Gendron and Spira, 2010). As Ashforth notes "one's identity […] is a product of social interaction grounded in specific contexts at specific times such that one's sense of self-in-organization is emergent and somewhat fluid. Thus the *process* of identification is crucial because the nature of identity and the extent of identification are not determined by the pre-existing nature of the person or organization" (1998, pp. 213–214, emphasis in original). However, management accountants' identity sensemaking in ambiguous and unstructured organisational conditions has remained grounded in either the aforementioned positive ontology of the business partner as a desirable set of identity attributes, or a highly structured and formalized process of identity work where the outcomes are largely prescribed (often through a "business partner" discourse). As identity work is an unpredictably unfolding process of becoming, there is a need for further refinement of our understanding of this process in conditions of organisational transition. Goretzki and Messner recognise this need when they call for research in empirical settings "where identity work is performed in a more emergent and less orchestrated way" (2019, p. 19).

An empirical setting where identity work is emergent and tends to occur in a highly unscripted fashion is an organisation in the process of merging. Mergers tend to incite identity work for two reasons. First, mergers often bring together different logics which provide contradictory behavioural prescriptions that serve as identity threats (Kitchener, 2002; Kyratsis et al., 2017). These identity threats provoke accountants to engage in active reconstruction of their workplace identities in attempts to navigate the inconsistent normative pressures on their sense of self (Bévort and Suddaby, 2016; Empson, 2004; Lok, 2010). Second, mergers produce considerable ambiguity for the organisational members in the partnering organisations (Vaara, 2003). Formal organisational positions and structures are discontinued, and informal networks are broken up, often without a clear understanding of their replacements. Under these conditions, individuals tend to experience anxiety, stress and the loss of a sense of belonging (Empson, 2001; Tienari and Vaara, 2016). In attempts to diminish this heightened state of epistemic distress–a displacement of meaning, certainty, and expectations (Zuboff, 1988, p. 89), individuals are likely to engage in identity work to make salient their identity claims in the new organisation (Van Vuuren et al., 2010).

Mergers "punctuate the mindless enactment of everyday identities" (Ashforth, 1998, pp. 217–218) and spur episodes of reflexive sensemaking of accountants' identities (Guo, 2018). By way of this "agentic reconstruction of professional role identity" (Chreim et al., 2007), new identity positions are made available through the mobilisation of identity markers, which are the discursive, material and behavioural attributes of a particular identity position (Elsbach, 2004). Identity markers signal salient workplace-identities to others (Musson and Duberley, 2007). A merger has two paradoxical effects on identity work. It brings about an increased need for identity work, but it also leads to the suspension or elimination of the very identity markers required to make salient claims for post-merger identity positions (Tienari and Vaara, 2016). Hence, identity work in a merger is likely to be particularly complicated. So far, it is unclear how management accountants make sense of their workplace identity in such ambiguous conditions and this paper seeks to address this knowledge-gap. More formally, the research question informing this paper is: how do management accountants make sense of their identity positions in a process of merging?

The paper presents the findings of an in-depth case study of a merger between two autonomous Dutch banks. Of central concern to the paper is the suspension and elimination of identity markers of the management accountants in the partnering banks and their subsequent attempts for reconstruction. Following Beech (2011) and Howard-Grenville et al. (2010), the paper conceptualizes the merger as a series of transitional stages, or "rites de passage" (Van Gennep, 1960), which characterise disruptive organisational transitions (Chreim, 2002; Thomassen, 2009). Originally developed in the study of anthropology (Turner, 1982, 1969; Van Gennep, 1960), these transitional stages reflect the process of detachment of individuals and groups from their formal and informal organisational positions and their passage into an ambiguous state of being "betwixt and between" their defining attributes, such as formal position, task description and workplace identity. This paper mobilises these transitional stages to analyse management accountants' identity work in a context where few identity markers are available. To this end, the next section discusses the prior literature. The third section addresses the research design and the subsequent section presents the case analysis. The fifth section provides a discussion of the findings of the analysis. Finally, the sixth section presents the conclusion to the paper.

2 Literature

The next sub-section reviews prior literature about management accountants' identity work. Then, the subsequent sub-section discusses how mergers can be usefully conceptualised as identity projects. The final sub-section explains how individuals and groups transition through several stages in a process of merging.

2.1 Identity and identity work of management accountants

In recent decades, there has been considerable interest in the changing roles of management accountants in organisations. This changing role is often typified as a transition from a "bean counter" role which highlights the scorekeeper and corporate policeman function to a "business advocate", which includes being an active advisor and participant in organisational decision making (Friedman and Lyne, 2001; Granlund and Lukka, 1998; Järvenpää, 2007). Much of the literature seeks to expand our understanding of the causes of this changing role. These causes are often contextual – i.e. they can be influenced only to a limited extent by management accountants themselves. They include the degree to which senior management feels that the management accountant makes a contribution to the organisation and the financial expertise of the other members of management (Järvenpää, 2007; Lambert and Sponem, 2012; Maas and Matějka, 2009). In addition, advances in technology, uncertainty and environmental changes affect the role change of management accountants (Janin, 2017; Lambert and Sponem, 2012). Technology, such as Activity Based Costing systems (Friedman and Lyne, 1997) and enterprise resource planning systems (Caglio, 2003; Jack and Kholeif, 2008) is a particularly influential contextual element, as it creates the conditions which enable wider organisational changes to take shape (Scapens and Jazayeri, 2003).

More recently, however, accounting scholars have sought to problematise the ways in which management accountants experience and adapt their organisational positions. These studies credit management accountants with more explicit agentic abilities. For example, Lambert and Pezet highlight how management accountants are able to adopt alternative organisational positions through their "work on themselves and others" (2010, p. 29). Morales and Lambert observe that "accountants rely not solely on outside expectations, but also on their own skills, feelings and tastes to position themselves within alternative narratives and build more positive self-identities" (2013, p. 243). These works highlight how processes of positional change implicate the identity of management accountants. The professional identity of management accountants has been found to change in response to variations in organisational identity (Empson, 2004), rituals and ceremonial events in the organisation (Järvenpää, 2007) and institutional complexity, where influential individuals shape the conditions for more favourable role identities of management accountants (Goretzki et al., 2013). However, in the pursuit of achieving their professional and political aspirations, management accountants remain vulnerable to the evaluation of others which may result in a struggle over the legitimacy of their identity claims (Morales and Lambert, 2013, p. 229).

In the literature, there are several overlapping concepts of professional identity. Watson highlights social-identities, which denote an "'external' or discursive notion of publicly available 'personas'" (2008, p. 127) which are based on a variety of work-related discourses. Using Watson's concept, the bean counter role of management accountants can be qualified as a social-identity: it draws on widely available discourses, including rationality and trustworthiness, to specify the role's characteristics (Baldvinsdottir et al., 2009). Professional identities are a subset of social-identities and are defined as "an individual's self-definition as a member of a profession and is associated with the enactment of a professional role" (Chreim et al., 2007, p. 1515). Although this concept of professional identity informs several papers about management accountants' self-definitions (e.g. Guo, 2018; Horton and Wanderley, 2018), it does not account for intra-professional identity differences between organisations. By contrast, the concepts of workplace identity (Musson and Duberley, 2007) and workplace occupational identity (Järvinen, 2009) highlight how identities are constructed in specific organisational settings, and consequently, there is no assumption of intra-professional homogeneity between organisations. For this reason, this paper draws on the concept of workplace identity which is "an individual's central and enduring status and distinctiveness categorisations in the workplace" (Elsbach, 2004, p. 100). Workplace identity is a broad concept which constitutes both personal characterisations and social categorisations.

Lambert and Morales suggest that identity must be a central concern for students of management accountants' work, as is the reflexivity and agency that they show in negotiating their workplace identity. In this vein, processes of reflexive sensemaking and identity work can be usefully thought of as mutually constitutive entanglements (Gendron and Spira, 2010; Weick et al., 2005). Accountants reflexively draw on these entanglements to make sense of and enact the most desirable attributes of their identities (Arena and Jeppesen, 2016). Reflexivity is also frequently an outcome of inter- and intra- professional identity conflicts when diverse identities are brought together (Horton and Wanderley, 2018).

However, despite a general recognition that reflexivity and sensemaking are important aspects, identity work cannot be based on reflexive deliberations alone; it also requires access to cultural and discursive resources. The former are defined as "heterogeneous bits of culture that include widely recognized schematic identities, frames, roles, stories, scripts, justifications, and moralities" (Weber and Dacin, 2011, p. 289). The literature has explored how individuals and groups draw on these resources to engage in identity sensemaking (Tienari and Vaara, 2016). These resources are particularly needed for the negotiation and adoption of identity markers, which signal the salience of identity claims to others (Ashforth, 1998), but also to the self (Watson, 2008). Broadly speaking, identity negotiations involve activities to develop, validate and revise identity markers in relation to significant others or the self (Conroy and O'Leary-Kelly, 2013). These identity markers represent desirable (cf. Lambert and Pezet, 2010) and undesirable (Morales and Lambert, 2013) identity attributes.

In their case study, Hall, Mikes and Millo (2015) observe how *compliance experts* and *engaged toolmakers* identities were made possible by the mobilisation of administrative tools, which constituted both the occupational resources and markers of these identities of risk managers. In a more general sense, Hiebl (2018) identifies management accounting as a political resource which can be used to disrupt or invalidate markers of identity positions in organisations. These papers highlight how the negotiation of identity markers of management accountants is made possible, but also constrained by the available resources. Workplace identity is negotiated by mobilizing the resources and the status associated with particular organisational positions (Guo, 2018). Cultural resources are thus potential identity markers: management accountants draw upon them to negotiate identity narratives, and these resources may subsequently signal the salience of these narratives to others. In addition to management accounting tools, these resources include symbols and rituals (Järvenpää, 2007), which are important work attributes for the creation of alternative identity narratives. As Morales and Lambert conclude, the differentiation between identity narratives is at least partly based on the symbolic aspects of interactions between and within occupations (2013, p. 230).

The creation of alternative workplace identities is a complicated endeavour in which management accountants make sense of material, cultural and symbolic resources for identity work. However, so far, the management accounting literature has not addressed how management accountants make sense of their identity positions in the extraordinary conditions of a merger. A merger constitutes a major organisational disruption, generating a degree of stress and anxiety, even when it involves partnering organisations which are culturally compatible (Cartwright and Cooper, 1993). Therefore, mergers not only affect the functional organisation of work, but also professional positions in relation to the self (Empson, 2001). Mergers invoke episodes of identity reconstruction, in which organisational members draw on the available resources to make sense of themselves and their organisation (Tienari and Vaara, 2016). Van Vuuren et al. note that in mergers, "individuals define themselves as members of social categories and ascribe characteristics that are typical of these categories to the self. Changing characteristics of categories thus inevitably imply a consideration of the consequences of this change for one's own identity. […] The absence of personal job insecurity during a merger does not prevent someone from other types of insecurity: in times of mergers, employees' own self-definitions are at stake" (2010, p. 627). Because subject positions are made available in several competing discourses, mergers offer what Knights and McCabe (2003, p. 1589) refer to as "competing bases of identification", which effectively render mergers into identity projects.

2.2 Mergers as identity projects

Identities are often caught up in the contradictions and struggles that accompany a merger. Organisational members have access to various different identities and they can manage them by drawing on different cultural and discursive resources (Creed et al., 2003; Musson and Duberley, 2007; Storey et al., 2005). As individuals have some discretion over these resources, they can show agency in their attempts to recreate workplace identities into more desirable, prestigious variations and minimise the cost of enacting less desirable identities (Creed and Scully, 2000; Morales and Lambert, 2013).

Mergers serve as identity threats, triggering episodes of identity work (c.f. Gendron and Spira, 2010). Identity threats can have different points of origin, including increasing social legitimacy of alternative identity narratives, prior defections of peers to alternative identities and the accumulation of social gains by these peers (Rao et al., 2003). Identity threats may also be the result of conflicting or inconsistent behavioural prescriptions from different logics brought together by a merger. As Meyer and Hammerschmid note: "Social identities are locations in social space; they position persons by virtue of placing them in power/dependency relations to other social categories of actors and associating them with a range of social expectations and capacities for appropriate actions. They are variable social constructs and change with the logics that shape them" (2006, p. 1001). Hence, mergers are typified by ambiguity, uncertainty and a sense of displacement, affecting the social categories to which organisational members belong and the characteristics to which they subscribe (Cartwright and Cooper, 1990; Van Knippenberg et al., 2002). In a merger, employees' own self-definitions are at stake (Van Vuuren et al., 2010). Consequentially, workplace identities are in need of reconstruction as organisational and professional narratives break down (Alvesson and Empson, 2008).

Mergers are particularly challenging contexts for identity work. As mentioned, mergers tend to disrupt identifying social categorisations and provoke episodes of more intense identity sensemaking. Moreover, mergers unsettle many of the identity markers that organisational members use to define and signal salient workplace identities. These include formal identity markers, such as formal position, role, departmental affiliation, job description and titles (Tienari and Vaara, 2016), and material and symbolic identity markers, such as dress (Pratt and Rafaeli, 1997) and office décor (Elsbach, 2004). During the process of merging, a person leaves behind many of the defining attributes that inform their workplace identity. More precisely, a merger constitutes a series of transitional stages through which organisational members pass from one identity state to the next (Beech, 2011; Conroy and O'Leary-Kelly, 2013). In this way, people transition through so-called liminal space, which is a condition where usual practice and order are suspended and await replacement by new formal and social structures. Liminality is an inter-structural position which has few of the attributes of either the preceding or subsequent conditions (Turner, 1982). Mergers constitute an organisational condition which brings organisational members in a liminal position – a position between the identities occupied in the partnering organisations and the post-merger combination (Tienari and Vaara, 2016).

2.3 Mergers as liminal spaces: the challenge of liminal identity work

Drawing on Van Gennep's (1960) work on rites of passage, the organisation literature explains the transition of an individual from one identity state to another as a sequence of three stages: (1) separation, which denotes the rituals of detachment from prior social roles and identities; (2) liminality, in which the individual, or "liminar", goes through a state of ambiguity and passes through a realm that has few, if any, of the attributes of the "before" and "after" states; (3) aggregation, which denotes the individual's integration into a new position or identity (Beech, 2011). The inter-structural position of liminality is particularly mobilised to understand how professionals such as consultants (Czarniawska and Mazza, 2003; Johnsen and Sørensen, 2015; Sturdy et al., 2006) and temporary employees (Garsten, 1999) experience their temporary positions in organisations. In addition, the concept of liminality has also been used to understand how people attempt to reconstruct their workplace identities in response to career transitions (Conroy and O'Leary-Kelly, 2013; Ibarra, 2005). Although most work discusses liminality as a temporary, transitional state, a number of papers argue that liminality is becoming a more permanent characteristic of modern occupational experiences (Bamber et al., 2017; Ybema et al., 2011).

Mergers generate liminal spaces, in which employees experience uncertainty about the present and the future, and where they find themselves separated from many of their defining identity attributes (Beech, 2011; Conroy and O'Leary-Kelly, 2013); an experience commonly referred to as the liminal experience (Daskalaki et al., 2016; Ibarra and Obodaru, 2016). Under these conditions, workplace identities need to be re-keyed, because the merger brings different groups into association and changes how their members experience their group membership (Van Knippenberg et al., 2002). Beech (2011) and Beech et al. (2008) refer to this particular form of identity work as liminal identity work. Hence, liminal identity work may be regarded as a way to escape the liminal experience. The conceptual toolkit of Van Gennep's rites of passage is a particularly helpful framework to study identity work of management accountants in processes of merging. This is the case for several reasons.

First, it highlights how mergers cast organisational members in temporary states of "social obscurity". In the process of merging, organisational members become temporarily structurally invisible and they experience a state of ambiguity, because they are "betwixt and between" the structural arrangements of the merging partners and the post-merger organisation (Turner, 1977). In liminality, the liminar passes through a realm which has no or very few of the attributes of the prior or coming state. Persons or groups who find themselves in a liminal state are "temporarily undefined, beyond the normative social structure. This weakens them, since they have no rights over others." (Turner, 1982, p. 27). The concept of liminality has seen widespread adoption to understand how disruptions to professional career paths and organisational structures bring individuals "betwixt and between" (Turner, 1969) old and new organisational structures and in transit between identities (Conroy and O'Leary-Kelly, 2013; Czarniawska and Mazza, 2003; Garsten, 1999; Ibarra, 2005; Sturdy et al., 2006; Tempest and Starkey, 2004). In a merger, a general lack of cultural resources combined with the suspension and possible elimination of identity markers contributes to temporary and highly ambiguous identity positions of organisational members as they transition through liminality. Under these conditions, organisational members attempt to make sense of their workplace identity positions.

Second, in liminality, employees become detached from existing structures and are in an ambiguous state that is characterised by heightened reflexivity and intensive sensemaking of aspirational workplace identities (Alvesson and Empson, 2008; Gendron and Spira, 2010; Tienari and Vaara, 2016). In such context, the liminar "tend[s] to develop apart from central political and economic processes, along the margins, in the interstices, on the interfaces" which is experienced as "plural, fragmentary […] and often experimental" (Turner, 1979, p. 492). In liminal space, people "actively consider the possibilities for constructing new cultural resources and altering (typically deployed) strategies of action" (Howard-Grenville et al., 2010, p. 525). Being in liminal space can be an unsettling experience, because identities and identity markers are suspended and new ambiguous possibilities for transitional identities are opened up (Sturdy et al., 2006). However, being in liminal space as part of a greater transition also offers opportunities, because it liberates organisational members from structural obligations (Turner, 1982). The detachment from rules and organisational structures provides people a sense of freedom and a possibility for advantageous identity creation (Czarniawska and Mazza, 2003). In a merger, passage through liminality enables organisational members to occupy temporary paradoxical identities with characteristics that are logically mutually exclusive. This state provides liminars with the freedom to experiment with alternative identities that are otherwise impossible. One way for management accountants to experiment with aspirational professional identities is through so-called frontstage and back stage interactions, the former of which provide management accountants with feedback on the viability of their identity narratives and the latter provides spaces to develop and refine these identity narratives (Goretzki and Messner, 2019). Byrne and Pierce (2018) provide another example of liminal identity work, by highlighting how management accountants experience role conflicts and ambiguities due to contradictory expectations about their organisational roles. Their consequential reconstructions of workplace identity can be considered a direct result from attempts to bring order to ambiguous identity positions and escape a prolonged state of liminality (Beech et al., 2008).

Third, the concept of rites of passage highlights the impact of rituals and the symbolic aspects of work. In Van Gennep's work and the organisation literature that builds upon it, transitional stages are typically bracketed by rites and ceremonies. These rites and ceremonies signal progression to the next transitional stage, but they also serve as media through which workplace identity claims are recognised and negotiated. In other words, rites and ceremonies have two simultaneous effects in a merger: they signal progression to further transitional stages as well as the suspension of the identity markers which are associated to the abandoned identity position. Symbols and artefacts, such as dress of medical professionals (Pratt and Rafaeli, 1997), budgets and musical instruments in symphony orchestras (Glynn, 2000), machines and technical drawings in production firms (Bechky, 2003), CT scanners in hospitals (Barley, 1996) and symbolic practices of mentoring in public accounting firms (Covaleski et al., 1998) are all examples of modalities through which contradictory identities are negotiated and enacted.

Simultaneously, separation from and admission to specific identity groups involves rites that draw on these symbols. The provisioning and returning of access badges, work clothes and laptops are examples of the rituals which accompany the entry in or exit from workplace-identities. The provisioning and returning of these identity markers quite literally signify an identity transition as markers for signalling the salience of a workplace identity are provided or taken away (Mayrhofer and Iellatchitch, 2005).

In summary, the theoretical perspective presented here suggests that organisational members go through several transitional stages in a merger. The combination of structural breakdown, the elimination of identity markers, and the resulting ambiguity of workplace identities contribute to an experience of liminality of management accountants. This phase is typified by heightened reflexivity and a need to make sense of their workplace-identities. This paper examines this process of identity sensemaking in the context of a merger.

3 Methodology

3.1 Research site and context

This paper discusses the merger between Rabobank Gamma and Rabobank Delta[1]. As members of the Dutch Rabobank cooperative, both banks were formally autonomous. Member banks of the Rabobank hold shares in the "supra-local" Rabobank Nederland, which provides services that cannot be viably provided at the local level, such as IT, representation to national and international legislative bodies, and strategy development and implementation. In a document entitled Vision 2005+, Rabobank Nederland called for a series of mergers between member banks to meet the increasingly stringent legal requirements imposed on banks. Consequently, the number of member banks has declined from 328 in 2003 to 101 in 2018.

Gammabank had 7 branches in or directly around a large Dutch city. In 2005, this bank was recovering from several years of poor financial results. It had been suffering from low solvency rates and low market shares and it had needed support by Rabobank Nederland to maintain the minimum legally stipulated solvency rates. In 2005, stringent cost savings led to much improved results, but it was still in need of resources to be able to improve profitability and market share in the area.

By contrast, Deltabank had always enjoyed high solvency rates. It operated 5 branches in 4 relatively small rural villages. As the cooperative Rabobank is rooted in the agricultural sector, it was the obvious choice for many rural villagers, and this had resulted in Deltabank having high market shares. However, the rural areas in which it operated are economically weak, with little prospect for growth. As such, the management of Deltabank foresaw that it could not achieve autonomous growth in the region.

In 2005, a possible merger between the two banks was announced (CP1) and three years went by while the General Directors and the Boards of both banks were engaged in intense negotiations. In 2008, the formal merger took place. On the date of the formal merger, the administrative systems were

[1] These member banks have been anonymised for reasons of confidentiality.

integrated, and all workspaces were moved to their new locations. This paper discusses both the pre-merger and the post-merger stages. The pre-merger stage included rituals of separation for the management accountants in both partnering banks. Subsequently, several weeks before the merger, the management accountants entered a stage of liminality which lasted up to nine months beyond the formal merger date. The merger and the post-merger stage provided an opportunity to study how the management accountants made sense of the loss of workplace identity markers and negotiated new ones.

3.2 Data collection

The research site was selected for two reasons. First, in a cooperative, decision-making processes mostly take place at the local level. As a result, they are more accessible for examination. Second, the Vision 2005+ document brought about many mergers between quite different member banks. As many member banks have a unique local culture, post-merger integration and consolidation was expected to be particularly complex and provide a rich understanding of distinct workplace-identities of management accountants and their consolidation into what could be termed tentatively a post-merger identity. The merger selected for the study involved bringing into association two very different member banks in terms of economic performance and location. Hence, this case study can be considered an extreme case, in which the phenomenon of interest – i.e. identity sensemaking in a merger – is most pronounced (Cooper and Morgan, 2008).

The study comprised 40 meetings with key people, 32 of which were interviews with people directly involved in the merger process. Three additional interviews were conducted several years after the merger to examine the long-term persistence of identity markers. All interviews and meetings are listed in the Appendix. The respondents were General Directors, senior managers of departments such as Business Administration, Retail and Financial Advice, controllers of both banks[1] and several employees who were involved in the merger. However, as retrospective rationalisations may be unrealistic, I also spent 7 days at various locations in the bank observing the pre-merger and the post-merger stages of integration unfold.

Although the interviews were guided by general themes, such as “identification and influence of the profession”, “the nature of the work of management accountants prior and subsequent to the merger” and “the meaning of continuity and discontinuity during the merger”, the interviews were mostly unstructured. The reason was that the process of sensemaking in the merger was examined using an inductive approach – i.e. the data informed the process of theory building. The emerging theoretical understanding was shared with a former employee of a different member bank to assess the plausibility and credibility of the theoretical insights. The discussions with this former employee provided further richness to the data as it provided a better understanding how workplace-identities were subject to change in the Rabobank.

[1] Management accountants are commonly referred to as controllers in the Netherlands. This paper uses both terms interchangeably.

In the pre-merger stage, a temporary project structure was created to design the new post-merger bank. As part of this project structure, over 50 employees were organised into 12 workgroups, each tasked with the design of a specific domain in the post-merger bank. I regularly attended and analysed in detail the workgroup "Control & KRM" (KRM is a Dutch abbreviation for Credit Risk Management). This workgroup comprised several controllers of both banks. I attended 5 meetings of the workgroup, which are also listed in the Appendix.

In addition, I observed the first days in the head office of the merged bank to learn how the employees and management accountants were affected by the merger. The post-merger stage in this study lasted for 9 months. The 35 interviews took on average 81 minutes and the 5 workgroup meetings lasted 114 minutes on average. The other meetings varied greatly in duration. In addition to the interviews, the company visits, the observations of the workgroups and other events, three binders of additional data were collected. These included the complete checklist of activities constructed by the project leader, minutes of meetings, authorisation forms and written instructions issued by senior management.

3.3 Data analysis

The analysis of the data consisted of three stages. In the first stage, through a process of open coding (Locke, 2003), provisional codes and categories were generated from common statements of respondents about their work-place identities, the process of merging and their emergent sensemaking. These codes were mapped onto the three transitional stages, outlined in the literature section. Additional categories, which were based on similarities between responses, were also created. For example, an open coding category involved respondents who made frequent references to different audiences who provided feedback and validation to their work-place identities. Therefore, three open codes were adopted to classify statements by the nature of their audiences. These codes were: the self, professional peers, and extra-peer audiences. The second stage of data analysis involved an iterative process of combining and recombing the open codes into theoretically meaningful categories. This process of axial coding resulted in the creation of increasingly theorised codes and several meaningful categories for the research question – how management accountants make sense of their workplace identity in a merger. Examples of these categories include independence and flexibility as desirable attributes. Finally, the third stage of data analysis involved the classification of axial codes into aggregate theoretical dimensions. The purpose of this classification was to uncover understandings and explanations about relations between different concepts, but also to delineate the explanatory power of the concepts, i.e. understand what they did *not* explain. This stage involved the construction of a theoretical framework of relations. This framework was re-examined and adjusted several times for fit with the emergent understanding of events at the bank.

4 Case analysis: Sensemaking and liminal identity work by management accountants

This analysis section is organised longitudinally into three sub-sections. The first sub-section discusses the pre-merger workplace-identities of the controllers in each of the partnering banks. The second sub-section highlights the transitional stage of separation in the merger and the subsequent liminal experiences of the partnering management accountants. The third sub-section explains the process of "liminal identity work" through which management accountants reconstructed a meaningful sense of self as their identity markers were suspended or eliminated.

4.1 Pre-merger identity narratives

Several years of commercial expansion had brought about Gammabank's financial recovery. This expansion involved the explicit targeting of larger corporate clients and attempts to push less profitable and prestigious clients to online retail channels. This expansionary strategy brought about close cooperation between the Financial Advice, Corporate Clients and Business Management departments. Occasionally, the employees of these departments worked together to prepare bids for prospective clients, each tending to different aspects thereof. This involved nights of working late and periods of intense collaboration, which were all considered part of "the city bank life". Successful bids were celebrated with the entire bank and were presented as a team effort.

The Gammabank controllers considered themselves elite bankers because they worked in a challenging city environment and had obtained the business of some of the most demanding customers. They identified with the dynamism and prestige of a city bank, its commercial focus, and the other professions with whom they collaborated. They particularly identified with their position in a dynamic city bank, as opposed to a rural bank, a distinction which was commonly made in Rabobank. In addition, they defined their professional selves as enablers of commercial expansion and as members of the team that made this possible. They used terms such as "quick to act", "pro-active" and "seeing opportunities and taking them" in their professional narrative. As controllers, they especially valued making trade-offs between risk control and commercial possibilities; a trade-off they saw as "fundamental to their professional [personas]" (CP3). Their strong identification with "decontextualised" commercial expansion occasionally brought about tensions with the traditional cooperative values of local responsiveness and solidarity. Most Gammabank respondents acknowledged that they experienced these tensions. However, the potentially conflicting behavioural consequences of these tensions were mediated by the ways the controllers narrated the cooperative in relation to their identities. A controller explains this as follows:

> *The cooperative is the equivalent of a customer loyalty card. It is a marketing tool to get more customers at the price of sponsoring local sports clubs. […] But in terms of who we are as controllers, we are not so different from our peers in trade banks. We face similar pressures, and we are required to comply to the same regulations. (CP2)*

By contrast, the identity narratives of the Deltabank controllers had been based on their personal connection with the rural area. Several controllers were from the area, and they personally knew many of the bank's customers. For many years, this "local customer intimacy" had been a basis for the low agency costs of the bank. The cooperative and its rural clientele had been in a symbiotic relationship – the local community owned and managed the bank but was also its clientele.

The controllers referred to this symbiotic relationship when they explained how they identified with the local population:

> *I am from the area, and I am shaped by it. We may be conservative here in that we don't jump into any ill-conceived adventures. But we also take care of each other. And that defines me. I contribute to this system of taking care of one another. (CP14)*

This "local" identity was predicated on the bank's moral obligation to support the local community in times of hardship longer than could be justified on an economic basis alone. Occasionally, however, this had brought the controllers in conflict with other employees and with their peers in Rabobank Nederland. In the bank, personal relations had become increasingly subordinate to the formal and decontextualised risk-measurement metrics of the group. These metrics did not measure local dimensions considered important by these controllers, and their dominance made it much more difficult to realise an aspirational identity based on their connection with the local context:

> *Our orientation is mostly local, but more restrictive national and European legislation has resulted in a more uniform meaning of control. One that tends to ignore specific local conditions. For me, that makes it difficult to reconcile my local [persona] with my professional [persona]. (CP18)*

The centrally prescribed practices and metrics had made it increasingly difficult to signal a unique "local" identity. The Deltabank controllers sought to realise these aspirational local identities by championing local initiatives of the bank (local sponsoring, organisation of local events), but they were acutely aware of their limited means to do so.

Their difficulties to signal a local identity were compounded by a merger several years prior to this study. At that time, both partnering banks of Deltabank had entered the merger in a state of legal restraint[1], which is a major intervention by Rabobank Nederland when the quality of a local bank is considered sub-par. A controller explains the professional consequences of such state:

> *Much work needed to be done on the quality and internal processes of the merged bank. Moreover, we dealt with the merger itself and with a sharp increase in regulation. All this together meant that everyone was focused on internal affairs, frameworks, regulations, conditions […] At the time, I had the means nor the ambition to express an elaborate "local" identity. (CP18)*

Rabobank Nederland had assumed several risk management and control activities to restore compliance to regulatory and group-level requirements. Consequently, the Deltabank controllers lost further control over their work routines – which are important markers of workplace identity (Dutton et al., 2010; Pratt et al., 2006). In this way, they had lost most of the liberty to develop and signal alternative aspirational workplace identities. A senior Deltabank manager explains:

[1] In Rabobank terminology, this is referred to as an RKB-status, which, translated from Dutch, refers to a Risk-Quality-Assurance-status.

This is one of the worst things that can happen. Essentially, all doors close, and the degrees of freedom of your people are reduced to zero. That is crisis management avant la lettre. And, in that context, the bank was managed for two and a half years. […] This has had an enormous effect on the people here. (CP9)

Both the increased importance of centralised control and the enduring state of legal restraint had resulted in the suspension of control over valued work routines, which were considered important markers of an aspirational "local" identity. Consequently, the controllers had not been able to publicise a desirable identity, for a long period. In addition, there had been no prospect to occupy more desirable or visible identity positions, because the Deltabank controllers had understood that this merger would not be their last. Deltabank was only midway towards a "comfortable size"[1] and the controllers had recognised that their role was restricted to improving the bank's attractiveness as a partner in further mergers. Therefore, their state is best typified as a state of occupational limbo – a semi-permanent state of liminality, without a clear prospect of transitioning to more desirable identity positions (Bamber et al., 2017). In occupational limbo, the controllers had been "stuck" in a prolonged state of social invisibility, which had two consequences for their ability to realise their aspirational identities, as explained in the following excerpt:

Legal restraint is always difficult because you lose the initiative. Parts of the work that defined me were outsourced. This meant that I could no longer do work that I personally recognised as valuable. […] Also, because it was a very long period, I started to lose track of what it actually was that I found valuable. (CP22)

Occupational limbo had affected the workplace identities of the Deltabank controllers in two ways: (1) due to the elimination of identity markers, such as control over their own work routines, it constrained their ability to realise their aspirational identity, and (2) the long duration and lack of perspective had resulted in the erosion of this identity – it had become increasingly difficult to define a meaningful aspirational identity when there was no prospect of realising this identity. To the Deltabank controllers, occupational limbo had resulted in a state resembling a workplace identity crisis – a loss of salient identity markers and a sense of confusion about aspirational social roles. The long-term denial of a reconciliation of aspirational and realised identities and the resulting sense of being "locked in" in a marginalised identity had resulted in attitudes, which were referred to as "resigned" (controller Deltabank) and "lacking dynamism" (senior manager Deltabank).

To some extent, the pre-merger workplace identities of the Gamma and Deltabank controllers were in opposition: Gammabank controllers identified strongly with their organisation and the other professional groups in their bank. They valued "the city bank life" and thought of themselves as elite city bankers. By contrast, Deltabank controllers identified with their local community and with the historical

[1] Member banks were given labels by Rabobank Nederland indicating their economic viability as independent entities. After completion of the previous merger, the size of Deltabank was still considered insufficient to ensure its long term viability.

purpose of the cooperative. However, they had been denied the means to realise this identity, and, subsequently, they had been trapped in the social invisibility of occupational limbo.

Several months before the formal merger date, various events brought about the further suspension of valued markers of the controllers' workplace identities. The next section explains these rites of separation and how they were experienced quite differently in the two partnering groups of controllers[1]. Consistent with the literature, the experience resulting from a separation of meaningful identity markers is referred to as "liminal experience" (Beech, 2011; Daskalaki et al., 2016; Ibarra and Obodaru, 2016).

4.2 Rites of separation

Several months before the merger, all employees were required to re-apply for the positions they already held, because the merged bank would become a new legal entity and managers believed that it was an opportunity to reassess staff quality. Senior managers had already re-applied for their own positions, and this had resulted in a senior management team which consisted uniquely of Gammabank managers. Several controllers were concerned, because their managers had asked them to consider alternative roles in the merged bank. A controller explains a consequence of this request:

> *My performance, especially in the demanding conditions in our bank, has always been an affirmation of who I am. When I was asked to consider alternative positions […] it cast doubt on my past performance. (CP28)*

For this controller, an unstable formal position was considered problematic, because such position was directly associated to his sense of self.

More significant threats to the controller's formal positions emerged soon thereafter. Senior management announced that there would be job security for all employees, except for the controllers. Out of a total of fifteen controllers from both partnering banks, three positions had been declared partially or fully redundant. For the Gammabank controllers, the need to reapply for their positions and the news that they were the only group facing redundancies brought about a separation between their aspirational identity and the identity markers required to make this identity salient. For, an unchallenged formal position was considered an important marker of an elite city bank identity. A controller whose function was made redundant notes:

> *Being declared redundant felt like losing a part of myself. Perhaps I could stay on, but the damage had been done. I have been marked as disposable and that collided with my sense of self-worth. (CP28)*

[1] The paper refers to "group" or "partnering group" to refer to the management accountants from one of the partnering banks. In this way, "intragroup" refers to attributes of one of the partnering groups. By contrast, "intergroup" attributes are shared by both partnering groups of accountants.

Being the only professional group facing redundancy also meant that their identification with other professional groups was under pressure, as intra-professional collaboration was becoming more difficult to realise. Instead, it had become a situation of "us versus them". A controller explains:

> *We did not accept the dismissal of our colleagues without a fight. We went through the rules of the merger and relevant regulations, looking for loopholes. After all, we are controllers and that is what we do. (CP26)*

Formal position is an attribute inextricably linked to workplace identities (DeRue and Ashford, 2010) and the impending loss of formal position made it more difficult to signal the salience of their elite city banker identity. The consequence was a sentiment, which was described as "a collective mourning over the loss of colleagues and position in the bank" (CP26).

This sentiment was not shared by the Deltabank controllers. As mentioned earlier, Deltabank controllers had found themselves in a state of occupational limbo, when they entered the merger under study. When asked, a Deltabank controller explained how he felt about the redundancies announced:

> *In our previous merger and the years following it, there always was a degree of uncertainty surrounding our formal position. If the bank had not been turned around, our positions would have been in peril. I have gotten used to that. (CP25)*

Consistent with the state of occupational limbo, the merger did not dislodge their ability to define themselves by their formal job descriptions, because this identity marker had already been dislodged in prior years.

Such different liminal experiences were also generated by a second set of rites of separation, which involved the elimination of symbols of worth. One of these symbols was office location. HQ of the post-merger bank was to be located in the former Gammabank HQ. However, due to space constraints, either the telephone exchange or the controllers needed to be relocated to office space in a smaller village nearby. Since the costs of moving the exchange were substantial, the controllers were selected for relocation. Senior managers argued that it was a temporary measure and only a short distance from HQ, but several Gammabank controllers considered their location at HQ central to their identity. A Gammabank controller explains:

> *When we heard that we were to be relocated, it bothered us a great deal. It is true that it is a short distance to HQ, but that misses the point. Control, assessing risks and being a critical sparring partner to the board are intrinsically linked to HQ as many activities take place there. We can exercise control thanks to our presence here. But who are we, if we become "guests" of the departments that we review? (CP26)*

The relocation constituted the loss of a marker to make salient their elite city bank identity. The Gammabank controllers were bothered less by the practical consequences of the relocation than by its symbolic meaning – the interpretation that their presence at HQ was not deemed worth the financial outlay needed to move the telephone exchange. Consequently, they felt ranked lower than the bank's telephone exchange:

> *The costs can never justify such a move, given our role in the bank. We felt that this decision was based on the wrong criteria, and we were supported by our manager in this. Yet, in the end, you must accept it, even though you do not fully understand it. (CP28)*

Their concerns about the relocation to the periphery of the post-merger bank were compounded by a related measure. As the number of parking spaces at HQ was limited, the control department was allocated 3 parking cards, which meant that only a limited number of them could be at HQ simultaneously. Managers argued that there would always be additional room if needed, but this did not appease the Gammabank controllers. To them, the measures constituted a physical and symbolic separation from HQ, a place which used to be inextricably connected to their workplace identity. What felt as a demotion to the periphery of the bank and a ranking lower than a telephone exchange did not match with their aspirational elite city banker narrative. Without a physical presence at HQ, it would be more difficult to collaborate with other professions and with senior management and realise the prestige which was based on such collaborations. In addition, it would be more difficult to claim any prestigious identity position after their very public drop in the bank's pecking order. The resulting identity gap – a mismatch between aspirational and realisable identities – was cause for introspection:

> *The only way to reconcile myself with these events was to either question my own worth or to view it as a temporary error. (CP26)*

The controllers chose the latter, because the alternative would have fundamentally challenged their aspirational elite city bank identity. However, this decision did not resolve this identity gap:

> *Even if it was a mistake, the idea that we were at the receiving end of this mistake made no sense to me. (CP26)*

Hence, the Gammabank controllers felt a need to make sense of their identity in relation to their liminal experiences brought about by the merger. By contrast, their Deltabank peers were not as concerned with their impending relocation to the periphery or a lower ranking in the organisational pecking order. In their state of occupational limbo, they had already been at the organisational periphery. One Delta employee argued that the physical detachment from HQ was not particularly meaningful for him, because "in the past, we have effectively become a subsidiary of the collective of member banks. So, we are not losing much that we have not lost years ago" (CP22).

Finally, a third set of rites of separation were enacted in the Control & KRM workgroup. In its meetings, controllers from both partnering banks were tasked with integrating their pre-merger procedures and rules, including operational risk management, risk- and process control, balance sheet management and asset management. The workgroup meetings were the first occasion in which both partnering groups of controllers collaborated and their progress was monitored by an action list containing forty-three items. The procedures of each partnering bank which were easy to combine were dealt with swiftly by suggesting to "put a staple in them and send them off" (WG3; Chairperson).

However, most procedures could not be integrated simply by combining them as that would have resulted in redundancies. Instead, rather than singling out and eliminating actions, which were highly valued by one of the partnering groups, the workgroup tended to magnify uncertainties in timing and post-merger organisational structure. The following excepts are taken from a meeting of the Control & KRM workgroup, four months before the formal merger date:

> *We know that financial control, process control and business control are a trinity. But how that translates to who does which activities at which point in time, we do not know. […] Each of us works autonomously, but our work is related in different ways. We need to explain how we see our work and how it all fits together. (WG3; Chairperson)*

> *We need to clarify to senior management and to the population in the bank what we stand for, which windows are available to them and so on. We need to have a consistent narrative, which we do not have yet ourselves. (WG3; Controller)*

These excerpts illustrate how a recurrent theme was the unhinging of a shared professional narrative. These discussions followed a recursive argument, consisting of three subsequent elements: (1) the merger made organisational and social structures ambiguous. (2) therefore, there was a need to provide a clear professional narrative, (3) which was difficult to construct in the ambiguous context of the merger. In these discussions, the participants recognised and even emphasised ambiguities in the process of merging, which made it more difficult to negotiate a shared workplace identity narrative. They highlighted how the merger would dislodge familiar practices, which could not be addressed because they did not have an effective professional narrative. Hence, these meetings generated the realisation that it would be difficult to incorporate a shared intergroup identity.

Overall, the transitional stage of separation suspended various identity markers which were needed to realise a salient aspirational identity. For the Gammabank controllers, the expropriation of identity markers, including formal position and office location had made it challenging to make salient their aspirational identity claims of elite city bank controllers. However, they experienced liminality as a temporary and transitional stage between the social and formal structures of their pre-merger and post-merger banks. This was significant because this allowed them to retain their existing aspirational workplace identity, even though they were not able to realise such identity. This was a source of frustration: they were denied the markers of an identity they still aspired to realise.

The Deltabank controllers had responded in a much more muted way to their experiences. They reported having fewer anxieties resulting from the suspension of symbols of worth and formal position. They were more acquiescent, and some controllers welcomed their separation from the state of occupational limbo because they "had everything to gain". For them, the rites of separation were to some extent liberating. They had been "locked in" in a multi-year state of occupational limbo – a state of social invisibility from which further transitions were not considered likely. The transitional stage of separation signalled possible liberation from this state and a prospect of alternative bases of identification, helpful in reconstructing a salient workplace identity:

> *The new bank will have more means and opportunities for developing myself. That aspect was more difficult in the past, but that may change after the merger. (CP22)*

Simultaneously, however, they realised that they could not expect to return to former local identities as they understood how the post-merger bank was most likely to be dominated by the elite city bank narratives of their Gammabank peers. In this regard, a controller later explains:

> *The merger was more like a take-over by Gammabank. All Directors and a large part of the management team members were from Gammabank. […] And in our department, things like the reporting structure are mostly based on Gammabank practices. […] You cannot expect not be affected at a personal level. (CP28)*

Both partnering groups thus had quite distinct liminal experiences. Yet, a common outcome for both partnering groups was a need to make sense of their workplace identities, which had been challenged for the Gammabank controllers, but had also become a situated possibility for their Deltabank peers. However, in the liminal conditions of the merger, the suspension of identity markers had made this identity sensemaking particularly difficult to achieve. This process of liminal identity work will be explained next.

4.3 Liminal identity work: negotiating new identity positions in the post-merger bank

At the formal merger date, there had been no managerial attention for differences between the partnering groups of controllers. Prior to the merger, this had been announced by one-liners such as: "everything you give attention to grows" (CP15). The General Director of the former Gammabank, who was to lead the new bank, had also expressed his desire to maintain the status quo:

> *We do not want to magnify differences between the two former banks. Rather, I will stress that it is business as usual and the customer must be our central concern, just as it has always been. (CP10)*

However, to the controllers, this message was unconvincing, because they already found themselves in a state betwixt and between the formal, ceremonial, and customary positions of the pre- and post-merger banks. The status quo, to which the General Director referred, was no longer available. Based on the reputations of the partnering banks and their workgroup interactions, the controllers were aware that they drew on different discourses to generate a renewed sense of self at work. A Deltabank controller observed:

> *There are obvious differences between the two groups. [Gammabank] controllers tend to be vocal about their contributions and embrace the exposure that this generates. I like to collaborate, but I do not identify with big business and the city bank as much. (CP18)*

Initially, the controllers did not consider the merger a shared identity project and neither partnering group of controllers sought to align their different identity markers. Instead, each group sought to make sense of their professional selves in ways consistent with their own liminal experiences. The Gammabank controllers sought to restore the identity markers they had recently lost, whereas the Deltabank controllers searched for a salient workplace identity narrative to substitute their state of occupational limbo. However, brought together, these instances of identity work were not coherent and to some extent mutually exclusive. The invoking of identity markers which were inconsistent with the aspirational identities of the *other* partnering group of controllers brought about inter- and intra-professional tensions, as will be explained next.

4.3.1 Workplace identity conflicts

Soon after the completion of the formal merger, operational managers indicated that they were unsure if their departments were in control, because they had found that their employees tended to ignore the new post-merger procedures and instead retained many of the formally abandoned pre-merger procedures. This lack of integration was considered problematic because it could lead to a negative evaluation by Rabobank Nederland. To explore the extent of the problem, the controllers were asked to increase the number of operational reviews.

Respondents indicated that they considered these reviews challenging, because they were unfamiliar with many of their counterparts. Especially the Deltabank controllers experienced difficulties interacting with senior managers, who they did not know well and "they were unable to [articulate] the nuances of [their] collaboration [with them] and vice-versa" (CP25). Therefore, they improvised on these meetings:

> *Without a story that links to the needs of your counterparts, all you can really do is respond to the moment. (CP25)*

These improvisations were based on incomplete processes of self-construction and representation. A Deltabank controller provides an example:

> *When talking to a manager, who was not from [Deltabank], I stressed how an intimate knowledge of his local customers was important to me to get a sense of control. I was not sure how that would land. It irritated him. He did not consider this a professional attitude. (CP25)*

In the liminal space of the merger, many conventional situations, such as these operational reviews had become socially ambiguous. The controllers were not aware of the rules of engagement governing these conventional situations, because these rules had been substantially different between the two partnering banks. For the Deltabank controllers, who were seeking to exit their state of occupational limbo, improvisation was a risky affair, because only a limited number of contextual cues were available for highlighting desirable identity attributes. Therefore, it was difficult "to strike the right tone" (CP20).

By contrast, the Gammabank controllers were at an advantage: they had pre-existing ties with all senior managers, most of whom were from their former bank. In addition, they had a repertoire of aspirational identity markers, which they believed had been suspended only temporarily. Therefore, in their interactions with senior managers, they built on their elite city banker narrative, familiar to these senior managers. However, these controllers were still affected because the improvisations of the Deltabank controllers brought about negative feedback about the consistency of the entire professional group's post-merger identity narratives. Managers were unsure "to whom [they] were speaking".

Consequently, two and a half months after the merger, the controllers faced considerable criticism for their "lack of post-merger integration". A Gammabank controller explained:

> *We told a different story every time. […] This was problematic, because each of us highlighted a unique element of who we were in the post-merger bank. After a while, nobody knew what was distinctive about us. (CP28)*

The criticism was the result of the controllers' mobilisation of incoherent identity markers, which were based on improvisations by the Deltabank controllers and the simultaneous attempts by their Gamma peers to enact pre-merger identity markers. Control in the bank was for an important part considered a "social endeavour" (CP31), based on interactions with managers and departments, and this social performance was impeded by the post-merger group of controllers' inability to enact a coherent workplace identity. As a result, their professional competence was questioned. More specifically, managers accused the controllers of being "too reactive, bureaucratic, and unpredictable" in their reviews (CP26).

Despite their pre-existing ties to senior management, this criticism especially affected the Gammabank controllers, because it impeded the realisation of their prestigious aspirational identity narrative:

> *My ability to exert control depends on my social skills; signalling who I am as a controller; what I value, how I relate to others. When we emit different signals of who we are, we become less effective. Internal customers were questioning this lack of consistency and this affected my standing in the organisation in a very real sense. […] As a sort of instinctive reaction, I ensured that my counterparts knew that I was different from [Deltabank]. (CP28)*

This controller expressed the concern that both partnering groups' enactment of incoherent identity markers brought about a degree of status erosion, because managers associated this with professional incompetence. This was problematic to him. because such erosion of status challenged his ability to invoke his prestigious city banker identity. He highlighted how his initial response was a visible and public disassociation from his partnering peers, by stressing how he was *not* wat the others were. Such instance of "othering" – the affirmation of a superior self in contrast to an inferior other (Skovgaard-Smith et al., 2020) – amplified intergroup identity differences, because it generated an identity marker which was predicated on *not* being associated to the others. Hence, this was no sustainable solution as it did not silence the criticism on the professional competence of the newly merged group. Instead, "othering" resulted in increased intergroup conflict where each partnering group "blamed the other for the criticisms by operational managers" (CP26).

In their attempts to make discursive sense of their reputational decline, the controllers held several meetings which brought to light their inability to enact a coherent workplace identity. In the words of a senior manager of Business Administration: "this was problematic. We were unable to clarify, even to ourselves, a shared sense of purpose". The controllers understood that the ongoing criticism interfered with their ability to construct or claim salient workplace identity narratives. Consequently, they were observed to enter negotiations of workplace identity, which constituted interactions through which identity markers were evaluated and possibly adopted as a marker of a shared workplace identity. Such negotiations were no formal occasions, but they emerged unpredictably in meetings or intra-departmental collaborations and could be recognised by references to the self ("I am not that kind of person") or to membership of pre-merger and post-merger occupational groups ("[Gammabank] controllers are result-oriented"). The first type of these negotiations can be referred to as an "inside-out" process of identity work and is defined as: the construction of a workplace identity to make sense of liminal experience, through the mobilisation and (re-)incorporation of separate intragroup identity markers. The Gammabank controllers sought to restore their well-defined elite city banker identity, whereas their Deltabank peers attempted to escape occupational limbo by looking for alternative identifications. Despite the differences between the two partnering groups, the next subsection shows how inside-out identity work resulted in the adoption of two intergroup identity markers.

4.3.2 Inside-out identity work: Adopting complementary identity markers

The inside-out process of identity work was unproblematic for two specific identity markers, because these markers did not challenge existing aspirational identities. Instead, they complemented these existing identity positions and they were consistent with the liminal experiences of both partnering groups.

Integration

Four months after the formal merger date, the integration problems had become very visible; the open-plan offices had been organised into separate groups of employees from each of the partnering banks, who continued to collaborate among themselves. To further explore a bank-wide lack of integration, the bank had hired a consulting firm. A manager explained:

> *Using external consultants, we went through 97 processes. We literally found issues with 96 of them. The managers of the departments then went into detail and identified all deviations between the work-practices and the formal processes for which they were responsible. This resulted in 800 detailed points for improvement. (CP31)*

The lack of compliance to post-merger rules and procedures had become an urgent problem and the controllers were asked to assure this compliance. Considering the critique over their own presumed lack of integration, both partnering groups were eager to use this request to align with integration as a meaningful representation of their workplace selves. Each group was prepared to do so for different reasons.

The Gammabank controllers sought to restore their elite city banker narrative. Although integration had never been a marker of this identity, their identification with integration could contribute to the restoration of their recognition in the bank. A controller explained:

> *Suddenly, we were in high demand. Everyone wanted us to perform operational reviews in their department, because they needed assurance that they were doing the right things. (CP26)*

The Gammabank controllers identified with integration for pragmatic reasons as identification with a salient organisational issue brought reputational advantages. They expected a "spill-over" effect of their identification with a prominent issue, resulting in increased salience of their aspirational pre-merger workplace identity:

> *When I refer to integration as a part of what I represent, I inherit some of its visibility. This sounds very practical, but you can only do this with issues you can identify with, it does not change who I am. (CP26).*

Coming out of occupational limbo, the Deltabank controllers did not have a well-developed aspirational identity, but, for them, integration served to bolster an impoverished sense of self. The emphasis on integration was described by a Delta controller as "an unexpected benefit for signalling distinction". It was a way to escape the social invisibility of occupational limbo:

> *Integration is an important issue for me because it is a platform which I use to develop specific aspects about myself, and perhaps become known for them, like 'he is a team-player'. (CP25)*

Hence, integration as identity marker was possible *and* desirable for both partnering groups and there was no need to negotiate extensively their association to integration. Although all controllers were aware of the temporary nature of post-merger integration as a salient organisational issue, it was valuable because it provided the resources to restore some of the recognition lost in the transitional stage of separation (Gammabank), and the social visibility of the Deltabank controllers.

Independence

Especially the Gammabank controllers needed to make sense of their relocation away from HQ, because they associated this with a devaluated workplace identity. As mentioned earlier, either the telephone exchange or the control department needed to relocate. Ultimately, the costs of moving the exchange proved decisive. This outcome was considered a devaluation of their elite city banker identity because it signalled how they were ranked lower than a telephone exchange. In the words of a Gammabank controller:

> *The mere idea of comparing [control] to a phone exchange conflicted directly with our sense of self-worth. (CP26)*

They sought to make sense of their physical and symbolic relocation to the periphery of the bank by negotiating a narrative which reconciled their aspirational identity positions with the relocation. To this end, a narrative of "independence" was negotiated:

> *It took some time and we debated often, but then we realised that a location outside of HQ is actually consistent with "our brand": independence. I realise that we lose out on "water cooler talk", but every time we announce our visit to HQ, we signal our independence. It is not new, we have always been independent, but the relocation has made it more central to who we are. (CP26)*

Both partnering groups accepted independence as marker of their workplace identity, again for different reasons. For the Gammabank controllers, a narrative of independence was desirable, because it helped them to make sense of the relocation in a manner that was more consistent with their elite city banker identity. A narrative of independence brought these identity claims more in line with the relocation.

For the Deltabank controllers, independence was also an appealing identity marker. It was contradictory to their pre-merger experiences of occupational limbo, and therefore, it enabled them to signal an attribute that they hadn't had for a long time:

> *Independence is not something I could claim as my own, for quite a long time. Now there is talk about asserting this independence, and that gives me the means to create a more sophisticated version of myself. (CP25)*

For both groups, independence incorporated their relocation into their professional selves and made the relocation a logical and even desirable aspect, albeit for different reasons. Both identity markers of integration and independence were negotiated in relative harmony for two reasons: (1) as they were complementary to existing identities narratives of both partnering groups, they constituted no threat to existing identities; and (2) they provided additional ways to make salient existing aspirational workplace identities, in the case of Gammabank controllers, or to reduce the social invisibility of their Deltabank peers. In this vein, despite their different liminal experiences, these identity markers reduced workplace identity gaps – the distance between aspirational and realisable identities – of both partnering groups.

However, other negotiations proved much more challenging because they involved attempts to *substitute* incoherent identity markers. Substitution meant that one of the partnering groups needed to surrender markers of their aspirational identities, because they could not simultaneously co-exist with those of the other partnering group. One example of these negotiations involved the integration of the partnering groups' risk management practices. Although various aspects of risk management in a local bank are imposed by Rabobank Nederland, the norms for local control were somewhat ambiguous to accommodate the local autonomy of member banks. Audit Rabobank Group (ARG) specified being in control as the formulation of targets for commercial and control activities, the management of the organisation to attain these targets, the creation of a balance between commercial activities and the associated risks, and a continuous compliance with external and internal regulations[1].

With regards to the increasingly stringent professional standards of "know your customer"[2], – an expression of local risk management, the Deltabank controllers emphasised how their involvement in the local community needed to remain the basis for managing customer-related risks. A controller explained why such involvement was important to his sense of self:

> *The local aspect of risk management is not fully programmable, it requires a specific understanding of local affairs. But if I lose the means to be local, I lose the means to express who I am. So, I do not think that this is happening any time soon. (CP22)*

Coming out of occupational limbo, this controller was not inclined to surrender particularly meaningful practices, and with them, his ability to signal the salience of his "local" identity-in-progress.

By contrast, a Gammabank control manager stressed the importance of operating centralised IT systems to enable him to make highly selective customer-risk assessments. He valued making these selective risk assessments, because it enabled him to balance commercial and risk-management considerations. In other words, he recognised that commercial benefits could outweigh minor risks. Such operationalisation of risk management provided a specific way to support commercial managers, and was a marker for the salience of his elite city banker identity:

> *Banking is risky, that is why we charge interest. For me, risk management is about balancing the risks we incur, and this implies a keen eye for commercial considerations. I am defined by my ability to support managers who need to make this trade-off. I cannot imagine losing that. (CP21)*

Akin to his Deltabank peers, this Gammabank controller was not prepared to surrender practices which were particularly central to his identity, because that would increase the gap between his aspirational and realisable identities. Although practices, such as risk management, could not co-exist in multiple different variations, they could also not be renegotiated, because of their centrality to each partnering group's identity. Such renegotiation meant that one group needed to surrender practices which they considered important for signalling the salience of their workplace identity. Considering the losses incurred before and during the transitional stage of separation, this was considered unacceptable:

> *This is the irony of post-merger integration: you ask people to give up the very things that define them, without sight on what they get in return. No-one will consent to that. (CP28)*

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[1] Rabobank Nederland (2005), APG: assurance, ook over insurance.

[2] An expression used to indicate that local banks needed to ensure that they did not facilitate possible acts of terrorism, money laundring or other criminal activities. These concerns have since evolved into "Customer Due Diligence" as part of the control discipline.

Thus far, the controllers had enacted workplace identities through the undisputed identity markers of independence and integration, but for the most part, they still enacted incoherent markers of pre-merger identity claims. Consequently, managers continued to express concern for their lack of integration.

4.3.3 Outside-in identity work: identification with narratives and role models

Six months after the merger, partly due to the integration problems, an interim manager was appointed to the control department. This manager provoked an "outside-in" process of identity sensemaking, which involved the generation of alternative bases of identification (Knights and McCabe, 2003; Musson and Duberley, 2007). These alternative bases of identification were external (or "outside") to the histories and pre-merger identity narratives of each of the partnering groups and provided shared resources for identity sensemaking. This sub-section discusses two of these alternative bases of identification: a transitional narrative and role models.

The interim manager had no history in either of the partnering banks and was tasked with promoting integration between the two groups of accountants. He brought together the controllers in weekly meetings, which were initially rife with conflict – there were "intense discussions, where [they] struggled to maintain a tone of understanding and respect towards one another" (CP28). The meetings highlighted how earlier negotiations of workplace identity had led to the perpetuation of incoherent identity markers – the enactment of which had been a continuous source of intergroup conflict. The interim manager argued that the controllers were suffering from an "extreme internal orientation". By this, he meant that the controllers were so preoccupied by their attempts to align incoherent identity markers, that they ran the risk of alienating the rest of the bank. However, he avoided judging the validity of the workplace identity claims of either partnering group:

> *He does not choose sides. [The interim manager] listens and judges everything on its merits. (CP28)*

Instead, drawing on his own experience, the manager provided a transitional narrative of the bank, framing the banking industry and the position of cooperative member banks therein as inherently uncertain. He explained how ambiguity had become characteristic of life at local banks and that they had to find a way to incorporate this ambiguity and uncertainty into "a story of modern control" (CP28). In doing so, the manager touched upon what Tempest and Starkey refer to as "the quintessence of the post-modern condition" (2004, p. 524), which constitutes a more or less permanent state of uncertain career paths, organisational roles and identity positions:

> *Over several weeks, he told a story of uncertainty. He asked questions such as "what will we become when regulation increases further?", "What does it mean to us when the governance of member banks changes?", and "how can we be reliable, when the needs of our internal clients are continuously changing". Everything was on the table. (CP28)*

This transitional narrative was new to both partnering groups but it was impactful. The following quote summarises the significance of the transitional narrative for the Gammabank controllers:

[The transitional narrative] was in line with the dynamism of the financial industry and the bank I had experienced. It resonated for me; it made the merger, redundancies, and relocation less personal, because they are logical consequences of this dynamism. If anything, it highlighted the importance of being flexible to address these changes. (CP28)

This controller identified with the interim manager's narrative of the post-merger bank because it was at least partly consistent with the dynamism implied in his aspirational elite city bank identity. The quote also illustrates how the narrative was a basis of identification which made available additional identity markers, which were not based on existing pre-merger identities. In this quote, flexibility was mentioned. Finally, it points to one significant consequence of the transitional narrative. It challenged the belief that their earlier separation from meaningful identity markers reflected their personal standing in the bank's pecking order. Instead, it provided a competing explanation based on the assertion that the post-merger bank would retain some of the social ambiguities and the consequential sense of displacement associated to the liminal condition of the merger. This competing explanation was attractive because it disassociated the controllers from a perceived devaluation of their workplace identity (Morales and Lambert, 2013).

Akin to their Gammabank peers, the narrative provided the Deltabank controllers with the means to make sense of their liminal experiences. Initially, however, they were more cynical:

I have learned to be cautious. His vision could have been a genuine explanation of our position and a need for flexibility, but in my experience, these stories could change quickly. (CP30)

This controller questioned the authenticity of the narrative, because, in contrast to his Deltabank peers, it could not be empirically substantiated through a fit with his, not yet fully formed, workplace self (Goretzki and Messner, 2019). However, especially the Deltabank controllers, and to a lesser extent the Gammabank controllers, authenticated the narrative in another way: by invoking role-models. More precisely, the interim manager served as a role model – a significant other whose attributes were considered desirable. As he had found himself often betwixt and between temporary assignments (see Czarniawska and Mazza, 2003), his attributes were consistent with the elite city banker identity of the Gammabank controllers. For the Deltabank controllers, role models were even more important, because they were needed to authenticate the transitional narrative:

When I got to know [the interim manager] a bit better, I think I better understood what he meant. He was the lived experience of the message, and that made it less tentative, more real. (CP30)

In the interviews, Deltabank controllers argued that they experienced the transitional narrative as authentic, not because of a match with their selves (c.f. Brown, 2015), as was the case for their Gammabank peers, but due to a match with the attributes of the interim manager as a credible role model. For both partnering groups, the process had been different, but the outcome was the same. They recognised themselves (Gammabank), or a valued role model (Deltabank) in the narrative, which they consequently experienced as authentic:

He used himself as an example. He seems comfortable in continuously changing conditions and that is quite a convincing template for myself. The person and the story are real. (CP28)

The consultants who had been at the bank earlier added to this authenticity in much the same way. In addition, they also made available an identity marker of expertise. A Gammabank controller explained how he observed how the consultants' expertise had enabled them to navigate continuously changing work environments:

In more than one respect, [the consultants] resemble us after the merger: detached from the bank, but in need of making an impact. […] They adjust quickly to different conditions, and they are respected for their expertise. (CP26)

Akin to the interim manager, the consultants represented role models whose attributes were consistent with his own pre-merger aspirational identity markers and with the transitional narrative. The consultants had demonstrated an ability to project a coherent sense of self, as they moved through different client organisations. A Gammabank controller highlighted how he believed how the consultants' key attributes enabled them to do so: "I think it is a combination of expertise and flexibility that makes them credible in different client organisations". For the Deltabank controllers, expertise was associated discursively with a high degree of local intimacy and provided the justification for a re-identification with local orientation:

Expertise can mean so many different things. For me, it is a sign of my interest in local affairs, as a personal trait, but that is different from many of my colleagues. (CP30)

Both the transitional narrative and the extra-professional role models constituted alternative intergroup bases of identification, which were quite new. These bases of identification did not incite contests over pre-merger identity markers, as was the case in inside-out identity work. Rather, they enabled both partnering groups to make sense of their workplace identities, on at least partly similar bases. Outside-in identity work diverted interest away from reclaiming earlier losses, and towards shared alternative identifications. For both partnering groups, to differing degrees, the transitional narrative in combination with role models accomplished two feats. First, they provided alternative, but coherent explanations for their separation from valued identity markers and the undesirable state of occupational limbo (i.e. their different liminal experiences). In this regard, a controller of Deltabank observed: "I used to consider the state of legal restraint as a sign of personal defeat, but it is an almost inevitable consequence of wider changes at all levels of industry". Second, it generated additional markers (flexibility and expertise) of a shared in-progress identity.

4.3.4 Outside-in identity work: nesting incoherent identity markers in a superordinate workplace identity

The perceived authenticity of the aforementioned bases of identification was important, because this enabled the controllers to construct a self-narrative, which was not rooted in their different pasts, but rather on the more-or-less shared transitional narrative. In this vein, Ibarra and Barbulescu note: "Stories help people articulate provisional selves, link the past and the future into a harmonious, continuous sense of self, and enlist others to lend social reality to the desired changes" (2010, p. 138).

As explained, the controllers had drawn on the transitional narrative and role-models to (1) reconcile the sense they made of their different liminal experiences and to (2) adopt the additional identity markers of flexibility and expertise, which were complementary to their pre-merger identity markers. However, a workplace identity needs to be sufficiently coherent to be sustainable and this was not entirely the case, as incoherent identity markers had not been fully substituted:

> *Aspirations are persistent. I bracket myself in much broader terms than I used to, but at the same time, I still identify with the dynamism of city banking. This is not shared by everyone, and the old dividing lines are still visible. (CP32)*

Incoherent identity markers gave continued rise to pressures on the professional group, but as previously mentioned, neither partnering group was prepared to surrender the markers that were particularly central to their identities. Unexpectedly, a resolution came in the form of a realisation in one of the meetings:

> *Initially, we thought about integration as the adoption of similar skills, values and representations. It was about "sameness". However, it is not about that. It is about knowing how diversity fits in a consistent story of why we are here. (CP32)*

Diversity as an additional shared marker of identity recognised that the presumption of a single workplace identity needed to be abandoned, and replaced with a superordinate identity, which was an intergroup identity – an identity shared by both partnering groups – founded on the transitional narrative, which was sufficiently abstract to accommodate the incoherent identity markers of each partnering group:

> *I never cared much for professional differences, and it only became relevant in the merger, because its initial assumptions were unrealistic. It is not business as usual, and we are different. I view myself a member of a highly diverse group, which is sensible, given the unpredictability of life at a member bank. (CP28)*

Although the controllers rarely employed the bean counter or business partner stereotypes, eight months after the merger, they had labelled their collection of shared identity markers as "Expert Advisor". This identity was no substitution for any pre-merger aspirational identities. Rather, it nested pre-merger identity markers together with those generated in the transitional stages of separation and liminality – e.g. independence, integration (section 4.3.2), expertise and flexibility (section 4.3.3) and diversity (section 4.3.4). The identity was explained as follows:

> *Compared to before the merger, I think of myself more as a mobile expert, responsive to needs of internal clients and the industry. Commercial targets, cooperative ideals and regulatory pressures all continue to co-exist, but I navigate these with reference to my agility and expertise. That is what makes me an expert advisor. (CP32)*

The Expert Advisor identity was superordinate to the intergroup identity markers, but also to the incoherent pre-merger identity markers, because their diversity was presented as a form of specialisation: to address the uncertainties that typifies life at a member bank, different types of controllers were needed. Almost a year after the merger, a Gammabank controller explained:

> *A single person cannot have all attributes to address whatever may come at us. Therefore, I can specialise by doing the things that I am most comfortable with. This is a double-edged sword. It makes us as a more resilient professional group, but it also allows me to seek niches that I find specifically valuable. (CP32)*

The superordinate Expert Advisor identity was advantageous, because it enabled the diverse group of controllers to navigate the socially ambiguous post-merger bank, without a need to become alike. Different privately held conceptions of self resided under the umbrella of this shared superordinate workplace identity. At the post-merger bank, it enabled intergroup differences to persist and that was "particularly beneficial for the flexibility and resilience of the control profession in the bank" (CP31). Yet, the Expert Advisor identity was also made salient by the shared identity markers of independence, integration, expertise, flexibility and diversity, generated by both inside-out identity work and the transitional narrative and role models invoked in outside-in identity work. In this way, (1) incoherent pre-merger identity markers; and (2) alternative identity markers, based on shared bases of identification, were all nested in the superordinate Expert Advisor identity.

A year after the merger, at the end of this study, aggregation of the superordinate intergroup identity in the social structures of the merged bank could not be observed. Such limited aggregation has been noted before (Bamber et al., 2017; Beech, 2011). However, the simultaneous mobilisation of incoherent pre-merger and more coherent post-merger identity markers, all under the umbrella of the Expert Advisor identity narrative, was observed. Arguably, over time, it is likely that commitments to pre-merger identity markers will decrease, because these markers are based on bases of identification no longer available in the post-merger bank. However, in the intermediate period, the simultaneous mobilisation of incoherent pre-merger and newer intergroup identity markers is functional, because it is associated with greater harmony through lower "intergroup bias" – a continuing commitment to each partnering group's former identities (Fiol et al., 2009).

[Insert Table 1]

Table 1 summarises the two types of liminal identity work identified. Inside-out identity work was founded on attempts to make sense of each partnering group's liminal experiences. It was brought about by conflict and had different characteristics for each partnering group. Inside-out identity work was either oriented at restoring past identities (Gammabank) or at constructing new future identities which would bring about a reduction of the social invisibility of occupational limbo (Deltabank). Despite these differences, it generated two identity markers to complement incoherent pre-merger identity markers. By contrast, outside-in identity work was founded on shared bases of identification. These bases of identification did not privilege existing aspirational identities but provided an alternative way to make collective sense of the merger and the associated liminal experiences. Outside-in identity work was based on a transitional narrative, which was sufficiently abstract to simultaneously incorporate incoherent pre-merger identity markers and newer intergroup identity markers. The resulting superordinate workplace identity transcended the boundaries of the partnering controllers' prior workplace identities, but remained sufficiently ambiguous to accommodate intergroup difference.

5 Discussion

In recent years, accounting theorists have highlighted the complexities involved in the role transitions of management accountants (Byrne and Pierce, 2018; Janin, 2017). A particularly informative way to understand these complexities are the recent contributions to studies of professional identities of accountants (Gendron and Spira, 2010; Goretzki and Messner, 2019; Guo, 2018). So far, identity work is mostly conceptualised as a gradual adjustment of identity narratives using a variety of cultural resources, such as professional logics, social ideals, and stories (Ashcraft, 2013; Kyratsis et al., 2017; Pratt et al., 2006). However, in contrast to prior work about management accountants' identity work, this study illustrates that post-merger identity work cannot be understood as a series of refinements towards a reasonably well-defined aspirational identity (Goretzki and Messner, 2019). Rather, when a merger unhinges workplace identities, conflict generates identity work, which constitutes a more dramatic re-keying of workplace identities. Cultural resources are mobilised to make sense of the self (and others) in the transition from legacy organisations to a new organisational entity (Tienari and Vaara, 2016). However, mergers also tend to suspend or even eliminate identity markers, thus depriving organisational members of the resources to restore valued workplace identities (Conroy and O'Leary-Kelly, 2013; Johnsen and Sørensen, 2015).

In contrast to prior work which highlights how identity work of management accountants is motivated by either managerial interventions to adopt a "business partner" identity (Goretzki et al., 2013; Goretzki and Messner, 2019; Järvenpää, 2007) or the presumption that such identity is self-evidently rewarding and desirable (Morales and Lambert, 2013), this paper explains how post-merger identity work is particularly concerned with the creation and retention of identity markers to make sense of liminal experiences brought about by the merger. In this vein, management accountants' identity work is primarily motivated by the need to reclaim losses, or to make use of the possibilities afforded by the liminal experience. The case study also highlights how a shared workplace identity was only fitted retro-actively to these identity markers well after the completion of the merger. Such retro-active construction of management accountants' identities may explain the great diversity of identity markers which have been observed in the literature (Ahrens and Chapman, 2000; Mouritsen, 1996), especially in relation to the "business partner" identity (Byrne and Pierce, 2007). In the case study, initially, identity sensemaking mostly took place at the level of separate identity markers, and not at a more abstract level of workplace identity, because it was at the level of individual identity markers that the liminal experience was understood, negated, and exploited. In other words, through the negotiation of individual identity markers did management accountants make sense of their liminal experiences.

This paper shows how management accountants engaged in two distinct types of liminal identity work. Inside-out identity work was founded on each partnering group's attempts to make sense of separate liminal experiences, resulting in cumbersome intergroup negotiations. By contrast, outside-in identity work was based on shared alternative bases of identification, enabling the management accountants to engage in a shared process of identity sensemaking. The paper thus documents the resilience of management accountants in major organisational disruptions. The next subsections highlight in more detail the contributions these findings provide.

5.1 Post-merger identity negotiations: Inside-out identity work

Gammabank's management accountants' experiences of temporary liminality brought about very different needs for identity work than for their Deltabank peers, who had experienced a more permanent state of occupational limbo. Gammabank controllers positioned themselves specifically by reference to their former selves, and they justified this continued allegiance to these selves by considering their separation from former identity markers a temporary and erroneous state. By contrast, Deltabank controllers' identity work was more directed at developing future selves. Being unable to draw on a well-developed repertoire of aspirational identity markers, they improvised identities through their "on the spot" construction. The literature suggests that both positions of temporary (Ellis and Ybema, 2010; Garsten, 1999) and more permanent liminality (Bamber et al., 2017; Ybema et al., 2011) are desirable, because they "liberate" social actors from an allegiance to a single group and allows them to switch identifications. In the context of management accountants, Horton and Wanderley suggest that the resulting "multiple conflicting identities bestow agents with the broad resources, networks and legitimacy necessary to mobilize change efforts" (2018, p. 47). However, in contrast to this literature, this paper highlights the complications associated with attempts to sustain multiple incoherent identity positions. It suggests that such intergroup differences can be construed as tokens of professional inadequacy, cast as insufficient social, inter-personal or communicative skills of management accountants (Alvesson and Empson, 2008; Granlund and Lukka, 1997; Järvenpää, 2007; Suddaby et al., 2016). In a merger, different identities are distributed over multiple, heterogenous subgroups of management accountants, which makes the mobilisation of these identities difficult to coordinate. The case shows that such variation may be interpreted as a lack of professional competence. The paper thus highlights how the limited allegiance to specific identifying groups in a merger may come at a reputational cost for the management accounting profession whose perceived professional competence is at least partly based on their ability to interact effectively with others (Byrne and Pierce, 2018).

Inter-professional tensions became intergroup conflicts, as the accountants blamed their partnering peers for these tensions. The case study shows how such intergroup conflicts imposed further damage on the coherence of the workplace identities through instances of othering – "a process whereby the self is reflexively constructed through what it is not" (Visscher et al., 2018, p. 359). In the newly merged bank, especially the Gammabank controllers sought to avoid the reputational damage brought about by the continuous calls for improvement of their post-merger integration. Paradoxically, the merger-induced pressures for integration thus led to a visible and public disassociation between the partnering groups, (see: Skovgaard-Smith et al., 2020). In this vein, "othering" involved the public depreciated of each other's aspirational identities (Clark et al., 2010). Referring to identity work of accountants, Guo (2018) refers to "identity ranking" to denote how accountants (re-)evaluate their standing in the professional pecking-order as part of their workplace identity work. The case study highlights how such comparative evaluations are especially made when integration pressures challenge identities to which either of the partnering groups have long standing commitments. Attempts to re-assert these identities may then result in a further separation between the partnering groups. Hence, extending Guo's work, this paper suggests that merger-induced integration pressures imposed on management accountants can amplify intra-professional differences in their workplace identities.

The accounting literature has framed management accountants' transition to new occupational roles for the most part as the addition of new role- and identity attributes. Among many, these include the ability to generate and publicise a degree of truthfulness to the knowledge they generate (Lambert and Pezet, 2010), operational and business orientations (Burns and Baldvinsdottir, 2005) and business knowledge and tasks (Byrne and Pierce, 2007). In addition, academic work on these added role attributes has addressed their symbolic meaning. For example, Hall et al. (2015) highlight how risk managers produce tools which have substantive and symbolic significance for their reputations as experts in risk management domains. Lambert and Pezet (2010) note how management accountants' involvement in reverse auctions were meaningful symbols of an identity as "truthful knowledge producers". Morales and Lambert (2013) refer to "polluted work" to explain how work befitting positively-anticipated role transitions may be accompanied by symbolic associations to depreciated identities. Hence, the literature has highlighted how the symbolic aspects of newly accumulated role attributes affect identity transitions, sometimes in unpredictable ways (Järvenpää, 2007). However, his literature has mostly ignored the symbolic significance of the involuntary *loss* of role attributes. This case study contributes to this literature by highlighting how the loss of valued identity markers can be considered either as symbols of a devalued identity or as liberating by the accountants involved. The Gammabank controllers experienced the comparisons of their worth to the cost of moving the telephone switchboard, their subsequent relocation to the periphery of the bank, and the loss of formal position as symbols of a devalued identity. These experiences were not only generated by the substantive loss of meaningful identity markers, but also by the public questioning of these markers, both of which increased the gap between their aspirational and realisable identities. By contrast, however, their Deltabank peers associated the transitional stage of separation more with an escape from a devalued identity position and a prospect for reducing this identity gap. Hence, the case study highlights how the liminal experience in a merger can simultaneously generate sentiments of identity depreciation and a perspective on identity realisation (Johnsen and Sørensen, 2015; Turner, 1982). Especially in a merger, such experience cannot be presumed similar for all partnering groups. As Morales and Lambert note: "symbolic separations between the clean, unclean and polluted are situated" (2013, p. 242). Rather, liminal experiences account for distinctively different needs for identity work to resolve tensions between aspirational and realisable identities.

So far, the identity work literature tends to depict management accountants in a single organisational entity as a coherent professional group, often sharing specific identity traits. In developing their workplace identities, management accountants generate "ideational and storyable items" (Goretzki and Messner, 2019), which bring both substance to ambiguous aspirational workplace identities and association with wider organisational concerns. Through "backstage" interactions, management accountants negotiate coherent identity narratives, which can subsequently be performed at the "frontstage". The literature has recognised the difficulties associated with performing frontstage performances of "business partner" identities to functional managers (Byrne and Pierce, 2018; Hopper, 1980; Mouritsen, 1996) or regulatory bodies (Janin, 2017). In this vein, management accountants are pitted against functional managers and other professions. However, there have been fewer accounts of conflicting backstage constructions of identity narratives. Instead, case studies problematising the identity work of management accountants consider them a mostly homogeneous group at the case site level (e.g. Goretzki and Messner, 2019; Hall et al., 2015; Lambert and Pezet, 2010). By contrast, this paper illustrates that such backstage interactions are particularly challenging when heterogenic groups of management accountants are brought together. Initially, their engagement in inside-out identity work meant that these partnering groups were particularly focused on their own liminal experiences – there was no "natural" impetus to search for an integrated post-merger identity. In this vein, intragroup attempts to restore incoherent aspirational identities were initially a source of inertia – frustrating and paralysing the process of intergroup identity work, which only changed when conflicts challenged each groups' ability to realise their aspirational identities.

5.2 Post-merger identity negotiations: outside-in identity work

The second type of identity work observed is outside-in identity work. This type of identity work is primarily future-oriented and is not dependent on prior identity narratives of either of the partnering groups – it is based on and authenticated by alternative intergroup bases of identification – in this paper, a narrative and role models. Outside-in identity work enables shared identity sensemaking by a heterogenous population of management accountants. The resulting aspirational Expert Advisor identity nested incoherent pre-merger workplace identity markers but it did not substitute them. Rather, based on the transitional narrative, it incorporated group difference as "an identity-defining feature" (Haslam and Ellemers, 2005, p. 90). The case study highlights how such superordinate identity was couched in relatively abstract terms to be inclusive for a variety of more specific lower-order identity markers (c.f. Ashforth et al., 2008).

In contrast to prior research, which considers the role transitions of management accountants as the addition of relatively coherent role attributes (e.g. Burns and Baldvinsdottir, 2005; Granlund and Lukka, 1998, 1997; Järvinen, 2009), the transition reported here constituted the assimilation of coherent and incoherent identity markers under the umbrella of this superordinate identity. Although the use of the business partner idiom for the discursive reconciliation of contradictory attributes has been recognized (Ahrens and Chapman, 2000; Mouritsen, 1996), the literature has not examined why a professional group of management accountants would incorporate inconsistent or even conflicting attributes, other than to balance conflicting institutional demands (Anderson-Gough et al., 2002; Covaleski et al., 2003). The case study highlights an important reason for so doing. It shows how management accountants may refuse to abandon practices and other markers central to their workplace identities, when doing so will amplify gaps between their aspirational and realisable identities. The paper explains how, in mergers, incoherencies in intragroup identity markers cannot be resolved, when that asks specific groups to further abandon already declining numbers of identity markers. By contrast, the discursive reconciliation of incoherent identity markers through a transitional narrative allows for their simultaneous co-existence, arguably with fewer conflicts than reported in this paper. The Expert Advisor identity was sufficiently abstract for it to be classified a "liminal identity" (Daskalaki et al., 2016), or "portable self" (Petriglieri et al., 2018) – a self, endowed with attributes that can be deployed across multiple roles and contexts. In the merger-induced state of liminality, the generation of an identity as a "portable self" reduced the social risks associated with a commitment to and investment in a highly specific identity (Mayrhofer and Iellatchitch, 2005).

The case study highlights the importance of identification with role models and stories for identity sensemaking in the socially ambiguous conditions of a merger. Identification with role models comprises "identity talk through which individuals can bring different attributes of targets into their own identities" (van Grinsven et al., 2020, p. 878). Such discursive process of identification helps to position individuals in relation to significant others (Ashforth, 1998). In the case study, the transitional narrative was an instance of such identity talk, through which both partnering groups could make simultaneous sense of their liminal experiences. Identities are reliant on the discursive resources available (Tienari and Vaara, 2016, p. 469) and these resources provide alternative bases of identification. These alternatives are particularly important as Ashforth et al. note: "ironically, as societies and organizations become more turbulent and individual – organization relationships become more tenuous, individuals' desire for some kind of work-based identification is likely to increase – precisely because traditional moorings are increasingly unreliable" (2008, p. 326). The transitional narrative was experienced as authentic, through the establishment of the interim manager and, to a lesser extent the consultants, as credible role models. This finding confirms Goretzki and Messner's (2019) observation that extra-professional role models are particularly significant in the absence of internal role models. However, this paper extends these findings by articulating that role models are not used as stereotypes of aspirational identities. Rather, the management accountants selected specific attributes to authenticate alternative explanations, provided by the transitional narrative, for their liminal experiences. Identification with the interim manager and the consultants therefore provided (1) authenticity to more desirable explanations for the loss of valuable identity markers and (2) additional intergroup identity markers. Hence, identification with role models strengthened management accountants' allegiance to a shared in-progress identity. Although the literature stresses how role models and stories are important for identity work, this paper proposes that their impact is much more pronounced in mergers, because there is a greater need for shared intergroup bases of identification.

The findings of this study point to two overarching conclusions. First, identity work in a merger is particularly difficult, because it serves different needs for each partnering group. These different needs, generated by different liminal experiences, led the Gammabank controllers to attempts to restore former selves, whereas their Deltabank peers improvised alternative identities. The incoherencies between the two forms of identity work generated conflicts. Second, under these conditions, the adoption of alternative bases of identification may provide ways to discursively reconcile these incoherencies. Additionally, as such approach complements existing identity markers rather than substitute them, it does not challenge existing identity markers, and supports a transitional period, where "old" and "new" identities co-exist. As pre-merger identity markers are founded on former bases of identification, which are no longer available post-merger, it is likely that, over time, these identity markers will erode in favor of those which are based on more recent and prominent intergroup bases of identification.

6 Conclusion

This paper highlights sensemaking of workplace identities by management accountants in a process of merging. Although this study contributes to an understanding of identity work in these unstructured and ambiguous conditions, there are some limitations, providing opportunities for further scholarly enquiry.

First, this paper has not revealed how common identity attributes of management accountants are diffused throughout the profession and beyond the boundaries of an individual firm. In recent years, theorists have examined the reciprocal influence of institutions and institutional logics on the one hand, and identity work on the other (Goretzki et al., 2013; Lok, 2010; Meyer and Hammerschmid, 2006). These works suggest that identities and institutions are mutually constitutive in the ways that changed identity attributes propagate through and between professional fields. These research streams need further development, especially given complexities of identity work under shifting organisational boundaries, as illustrated in this paper. Therefore, this paper calls for further research on inter-organisational identity work of management accountants, building on the conceptual richness of identity work to uncover how extra-organisational and institutional dynamics affect the construction and dissemination of workplace identities.

Second, this paper has shown the promise of Van Gennep's conceptual toolkit of rites of passage to understand how management accountants experience identity as they go through different stages of a merger. However, the use of this theoretical lens is not limited to a merger. Currently, there is limited research which uncovers how management accountants negotiate and stabilise their workplace identities in liminal conditions, other than a merger. Therefore, future research can draw on this toolkit to illuminate additional transitional processes of management accountants, such as career progression, role exit and unemployment. Such work can significantly enrich the understanding of identity work of management accountants, beyond the positive ontology of the business partner identity (Morales and Lambert, 2013).

In all, this paper has explored how management accountants' identity work unfolds in the highly ambiguous conditions of a merger. In these conditions, heterogenous groups of management accountants are brought together and their allegiance to their prior identities is challenged. The paper has contributed to a more fine-grained understanding of their identity work during these organisational disruptions. Additionally, the paper has highlighted the significance of the liminal experience as an important driver of the precise ways in which identity work unfolds. In this way, the paper contributes to a better understanding of management accountants' voluntary and involuntary identity transitions in a merger.

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Table 1: Liminal identity work

	Type of liminal identity work		
	Inside-out		**Outside-in**
Definition	*The construction of a workplace identity to make sense of liminal experience, through the mobilisation and (re)-incorporation of separate intragroup identity markers.*		*The construction of a workplace identity to make sense of liminal experience, through the mobilisation and incorporation of shared intergroup identity markers.*
Dimensions	**Gammabank**	**Deltabank**	**Gammabank & Deltabank**
Impetus for identity negotiations	Intra- and inter-professional conflict	Intra- and inter-professional conflict	Extra-professional intervention
Liminal experience	Transitional / temporary	Semi-perpetual / occupational limbo	Mixed
Sense made of liminal experience	Constraining / erroneous	Liberating / providing opportunities	Logical / inevitable
Temporal orientation of identity work	Past	Future	Future
Bases of identification	Well developed former aspirational identity	Poorly articulated ideals of local solidarity	Transitional narrative and role models
Objective of identity work	Re-identification with former selves	Development of alternative selves; escape from occupational limbo	Intergroup identification with superordinate identity
Levels in aspirational identities	None	None	Superordinate- and nested identity markers

APPENDIX: Interviews and meetings

Respondent code	Date	Duration (hrs)	Participants
CP1	16-12-05	1	Christmas drink
CP2	20-03-06	2	Controller / Manager Planning & Control, Gammabank
CP3	09-11-06	2	Controller / Manager Planning & Control, Gammabank
CP4	12-04-07	1	General Director, Gammabank
CP5	27-04-07	2	Employee Financial Advice
CP6	10-05-07	2,5	Senior manager, Gammabank
CP7	01-06-07	1	General Director, Gammabank
CP8	11-06-07	1	Senior manager Business Management, Gammabank
CP9	12-06-07	1	Senior manager, Deltabank
CP10	05-10-07	1,5	General Director, Gammabank
CP11	05-10-07	1,5	Senior manager, Gammabank
CP12	06-11-07	1,5	Senior manager Business Management, Gammabank
CP13	06-12-07	1,25	General Director, Deltabank
CP14	10-01-08	1	Controller, Deltabank
CP15	07-03-08	1,5	Project leader merger
CP16	19-03-08	1	Senior manager Business Management, Gammabank
CP17	19-03-08	1	Senior manager Retail, Gammabank
CP18	08-04-08	1	Controller, Deltabank
CP19	15-04-08	2	Manager, Deltabank
CP20	06-06-08	0,5	Controller, Gammabank
CP21	16-06-08	0,25	Controller, Gammabank
CP22	14-08-08	1,5	Controller, former Deltabank
CP23	26-09-08	1,5	Former General Director, Deltabank
CP24	25-11-08	1	Senior manager Business Management, former Gammabank
CP25	22-12-08	2	Controller, former Deltabank
CP26	15-01-09	2	Controller, former Gammabank
CP27	23-01-09	1	Commercial employee (Financial Advice)
CP28	23-02-09	1,5	Controller, former Gammabank
CP29	24-02-09	2,5	Senior manager Retail, former Gammabank
CP30	04-03-09	1	Employee administration/control, former Deltabank
CP31	03-06-09	2	Manager control department
CP32	12-06-09	2	Controller, former Gammabank
CP33	12-07-18	2	Controller
CP34	20-08-18	2	Controller (third party member bank)
CP35	28-08-18	2	Controller (third party member bank)
		Workgroup meetings	
WG1	22-04-08	2,5	Workgroup Control & KRM; 7 participants
WG2	06-05-08	2	Workgroup Control & KRM; 6 participants
WG3	15-05-08	2	Workgroup Control & KRM; 7 participants
WG4	15-05-08	1	Workgroup Control & KRM; 7 participants
WG5	10-06-08	2	Workgroup Control & KRM; 6 participants