

**Intrapreneurial behavior in the role of the Finance Business Partner:
A mixed-methods study**

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The President:

Prof. Dr. Bernhard Ehrenzeller

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*“If I have the belief that I can do it,
I shall surely acquire the capacity to do it even if I may not have it at the beginning.”*
- Mahatma Gandhi

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List of Abbreviations

AICPA	American Institute of Certified Public Accountants
AVE	Average Variance Extracted
BFI-10	Big Five Inventory short version with 10 items
CB-SEM	Covariance-based Structural Equation Modelling
CEAI	Corporate Entrepreneurship Assessment Instrument
CPA	Certified Public Accountant
ESE	Entrepreneurial Self-Efficacy
FBP	Finance Business Partner
ISE	Intrapreneurial Self-Efficacy
GM	General Manager
GDPR	General Data Protection Regulation
HCM	Hierarchical Component Model
HOC	Higher-Order Component
HTMT	Heterotrait-Monotrait
LOC	Lower-Order Component
MAE	Mean Absolute Error
MICOM	Measurement Invariance of Composite Models
OCEAN	Openness to Experience, Conscientiousness, Extraversion, Agreeableness, Neuroticism
OM	Operational Managers
OTG	Omnibus Test of Group differences
PLS-SEM	Partial Least Squares Structural Equation Modeling
P&L	Profit and Loss Statement
RQ	Research Questions
TPB	Theory of Planned Behavior
VIF	Variance Inflation Factor
VUCA	Volatility, Uncertainty, Complexity, Ambiguity

Zusammenfassung

Im 21. Jahrhundert stellt die zunehmende Dynamik im Unternehmensumfeld Organisationen vor die Herausforderung, kontinuierliche und proaktive Veränderungen zu meistern, um wettbewerbsfähig zu bleiben. Das unternehmerische Verhalten von Finance Business Partnern wird bei der Navigation in diesem Umfeld und bei der Implementierung digitaler Strategien als entscheidend postuliert. Wissenschaftliche, vorwiegend qualitative Untersuchungen und Praxisberichte legen jedoch nahe, dass die Etablierung der Finance Business Partner Rolle eine Herausforderung darstellt. Bisher mangelt es jedoch an strukturierten Einblicken zur Rolle in der Unternehmensrealität und einer eingängigen Analyse der Einflussfaktoren für das unternehmerische Verhalten in der Finance Business Partner Rolle. Die vorliegende Arbeit nimmt sich dieser Lücke an. Sie identifiziert Faktoren auf kontextueller und individueller Ebene und analysiert deren Einfluss. Drei multinationale Unternehmen, die als fortschrittlich in der Institutionalisierung der Finance Business Partner Rolle angesehen werden können, stellten über einen Zeitraum von drei Jahren umfangreich Primärdaten zur Verfügung. Die Untersuchung basierte auf einem drei-stufigen, explorativ-sequentiellen Mixed-Methods-Design: Die explorative und qualitative Phase stützte auf 11 halbstrukturierten Interviews mit Senior Finance Leaders und Finance Business Partnern und wurde mittels einer thematischen Analyse ausgewertet. Die zweite quantitative Phase beruhte auf einer standardisierten Online-Umfrage mit Finance Business Partnern ($n = 190$), welche mittels eines varianzbasierten Strukturgleichungsmodells höherer Ordnung und Multigruppenanalysen analysiert wurde. Die dritte qualitative Phase bestand aus drei Fokusgruppendifkussionen, um die Ergebnisse zu validieren, zu kontextualisieren und in die Praxis zurückfließen zu lassen. Die Arbeit orientierte sich an der Rollentheorie, der Entrepreneurship/Intrapreneurship Literatur sowie der zur Rolle des Management Accountants. Die Ergebnisse deuten auf die hohe Wichtigkeit des unternehmerischen Verhaltens für erfolgreiches Finance Business Partnering hin. Um dieses Verhalten zu realisieren, haben individuelle (z. B. unternehmerische Selbstwirksamkeit) *und* kontextuelle Faktoren (z. B. Vertrauen und Arbeitsautonomie) einen erheblichen direkten Einfluss, während häufig diskutierte Faktoren wie die Kompetenz und Persönlichkeit von Finance Business Partnern nicht bestätigt werden konnte. Die Management Accounting Forschung kann durch die angewandte interdisziplinäre Perspektive ihre Sicht auf die Rolle des Finance Business Partners erweitern. Praktiker erhalten Kenntnisse über relevante Faktoren auf individueller *und* kontextueller Ebene, die berücksichtigt werden sollten, um das unternehmerische Verhalten ihrer Finance Business Partner zu fördern.

Abstract

In the 21st century, increasing dynamics in the corporate environment challenge corporations to master continuous and proactive change to stay competitive. Finance Business Partners and their intrapreneurial behavior are postulated as central to support organizations navigating this environment and executing against their digital strategies. However, scholarly research, mainly relying on qualitative studies, and anecdotal evidence from practice, suggests that establishing the Finance Business Partner role is challenging. At the same time, detailed non-anecdotal accounts from contemporary organizations are scarce, and there seems to be a void in academic research explicitly examining the phenomenon of intrapreneurial behavior in the Finance Business Partner role. The present thesis investigates the status-quo of the Finance Business Partner role in contemporary organizations to create a more fine-grained understanding of the role in corporate reality. Furthermore, it explores and analyses relevant contextual and individual-level factors impacting intrapreneurial behavior in the Finance Business Partner role to advance both academia and practice. We collaborated with three multinational enterprises considered as advanced in institutionalizing the Finance Business Partner role over the course of three years. We employed an explorative sequential mixed-methods design comprised of three phases: A first explorative qualitative phase relying on 11 semi-structured interviews with Senior Finance Leaders and Finance Business Partners and analyzed with the thematic analysis method. A second quantitative phase employed a standardized online survey distributed to Finance Business Partners (n = 190) and analyzed with a variance-based higher-order structural equation model and multi-group analyses using SmartPLS. The third qualitative phase consisted of three focus group discussions to validate and contextualize findings and feed those back into practice. We drew on role theory, literature from entre-/intrapreneurship, and the management accountant role as guiding perspectives. The results indicate that intrapreneurial behavior is considered decisive for successful finance business partnering. To realize this behavior, individual (e.g., intrapreneurial self-efficacy) *and* contextual factors (e.g., trust, work discretion, and management support) have a significant direct impact. An impact of personality or skills could not be supported. These findings advance scholarly research as management accounting scholars are provided with accounts from contemporary practice and can benefit from the interdisciplinary lens drawing on intrapreneurship and trust research to broaden their view on the Finance Business Partner role. Practitioners are equipped with knowledge of relevant factors on the individual and contextual level to foster the intrapreneurial behavior of their Finance Business Partners.

1 Introduction

1.1 Relevance and problem statement

In the 21st century, increasing dynamics in the corporate environment challenge corporations to master continuous and proactive change to stay competitive. The dynamics stem from unpredictable changes in task environments and complex institutional environments, such as Brexit, US Tax Reform, availability of talent, security risks, or advances in technology (Cardinal, Kreutzer, & Miller, 2017; Dzinkowski, 2018; Keller & Price, 2011). To rapidly adapt to the changing environment, agility is discussed as a critical capability - in practice and scholarly literature (Birkinshaw, 2018; Rigby, Sutherland, & Noble, 2018; Singh, Sharma, Hill, & Schnackenberg, 2013). It refers to the ability to “detect and respond to [environmental] opportunities and threats with ease, speed, and dexterity” (Tallon & Pinsonneault, 2011, p. 464). The ‘Agile Finance Revealed’ report of the American Institute of Certified Public Accountants, published in 2017, indicates that the agility concept entered the focus of the finance practice. The aim is twofold: First, to contribute to organizational agility, and second, to ensure value creation in the digital age through the application of digital technologies (The American Institute of CPAs, 2017). New technologies such as artificial intelligence, robotic process automation, and machine learning will change working methods and finance roles. The report portrays agile finance leaders as the origin of successful digital finance transformations. “The digital age has already changed the nature of work and will continue to do so. Finance professionals are not immune: we need to adapt and transform too” (The American Institute of CPAs, 2017, p. 5). The needed characteristics for agile finance leaders conflate with those of Finance Business Partners¹ (FBPs) and stress business partnering as an essential driver for business agility. “Agile finance leaders provide management with the insights and support they need to execute against their digital strategies” (The American Institute of CPAs, 2017, p. 9). Entrepreneurial characteristics and behaviors are postulated as central to finance leaders who partner with the business: “In a fast-paced, competitive, entrepreneurial environment, being prepared to take calculated risks (...) and a capacity to be comfortable with uncertainty are increasingly valuable traits that controllers and

¹ This thesis follows the argumentation of Byrne & Pierce 2007, p. 474 who argue that: “It is important to draw more attention to the role models as opposed to the role titles (...), as the latter may have different meanings. (...) For MAs [management accountants], the business partner role model generally denotes an increasing emphasis on a more strategic, forward-looking and collaborative role orientation”, cf. 2.2.

other finance team members must cultivate” (Lawson, 2016, p. 30), as they have to take-over an “increasingly strategic and entrepreneurial role” (ACCA, 2016; Fast Future Research, 2012, p. 30). A study by Windeck et al. (2015) further supports the notion that entrepreneurial behaviors are requested in business reality: “Management accountants were expected to initiate innovations regarding internal products and processes” (Windeck et al., 2015, p. 632) and they “would also have to be involved in and eventually become accountable for developing and implementing the business plan of their respective sales entity or subsidiary” (Windeck et al., 2015, p. 640).

However, despite practical interest and comprehensive scholarly research on the role of the business-oriented management accountant, or so-called Finance Business Partner (Byrne & Pierce, 2007; Desroches & Lawson, 2013; Granlund & Lukka, 1998; Jablonsky & Keating, 1998; Järvenpää, 2007; Siegel, 2000; Siegel, Soerensen, & Richtermeyer, 2003; Windeck et al., 2015), anecdotal evidence from practice as well as research suggests that the realization of the Finance Business Partner role is challenging: “Its adoption (.) seems less straightforward than may have been anticipated” (Byrne & Pierce, 2007, p. 493; Windeck et al., 2015). In their recent review of the academic discourse on the role change of the management accountant, Lukka and Järvenpää (2018, p. 316) find that “Criticism (...) towards the belief that a business partner/controller role can be implemented straightforwardly ‘just like that’ have been typical features of (.) studies during the last decade.”

A multitude of antecedents, characteristics, and consequences have been identified that might be associated with the changing management accountant role, and first findings illustrate how those might cause role ambiguities and conflicts with regard to business partnering. “The findings provide some evidence that the roles of MAs [management accountants] are broadening beyond a narrow bean counter role model to include more of a business partner role model. However, account must be taken of the many conditions and tensions identified (...), and their possible association with such roles.” (Byrne & Pierce, 2007, p. 493). Byrne and Pierce (2007, p. 494), who conducted a purely qualitative study, call for further research to understand the contemporary roles of the management accountant and specifically to “refine these [antecedents, characteristics² and consequences] in a way that develops particular antecedents, characteristics and consequences in respect of the roles of MAs [management accountants] in specific organizational contexts.” The authors suggest field research

² Byrne & Pierce 2007 use the term ‘characteristics’ not in the narrow sense of personality characteristics or traits, but in a broad sense to refer to any individual level features, such as individual knowledge, skills and activities.

“which could examine the roles of MAs [management accountants] in greater depth using multiple sources of data in the form of observations, interviews, and document analysis” that is informed by theoretical lenses such as role theory (Byrne & Pierce, 2007, p. 494). In the same vein, Goretzki et al. (2018, p. 270) recently pointed at the need for further research “to better understand what ‘the’ business partner actually is.” There seems to be particularly little research on the aspect of entrepreneurial behavior in the Finance Business Partner role, with the exceptions of Hyvönen et al. (2015) and Hyvönen et al. (2012), who conducted purely qualitatively case studies drawing on institutional entrepreneurship theory.

In light of the demand for entrepreneurially behaving business partners reported in grey literature, practical anecdote and academic research, its related implementation challenges, and the scarcity of research on the topic, it seems fruitful to investigate this phenomenon. This investigation shall be done employing a mixed-methods study. This approach allows capturing business reality by combining qualitative and quantitative analyses within one study. This research intent is supported by a recent call from Cardinal et al. (2017), who ask for more research that is “reflective of real [21st century³] organizations with all of their complexities” (Cardinal et al., 2017, p. 582). It contributes to “better understand causal factors that lead to committed, motivated people who are prepared to adapt to changing circumstances in turbulent contexts” (Cardinal et al., 2017, p. 574).

In scholarly literature, entrepreneurship within existing organizations is termed *intrapreneurship* (Antoncic & Hisrich, 2003). The present thesis adopts this denomination and refers to ‘intrapreneurial behavior’ when relating to the entrepreneurial behavior of an employee, such as a Finance Business Partner, within an established organization.

³ Cardinal, Kreutzer, & Miller 2017 establish the term of the ‘21st century organization’ to refer to contemporary organizations operating in an environment that is characterized by intensive dynamics in task- and institutional environments.

1.2 Objectives, research questions and contribution

The objective of this thesis is twofold: First, it aims to explore the status quo of the FBP role in contemporary organizations with particular emphasis on how intrapreneurial behavior relates to the role.

Second, the thesis seeks to contribute to a more comprehensive understanding of the contextual factors and the individual characteristics relevant for intrapreneurial behavior in the Finance Business Partner role.

These objectives shall be achieved through an exploratory mixed-methods study consisting of three phases: A qualitative, interview-based phase, a second quantitative survey-based phase, followed by a qualitative phase using focus group discussions.

We collaborate with three multi-national enterprises throughout the entire research process to gain rich and comprehensive data. To guide our analysis, we draw on insights from role theory and literature on entre-/ intrapreneurship and the role of the management accountant. By that, we bridge the disciplines of social psychology, entrepreneurship, and management accounting research.

Following the above-stated objectives, we formulated the research questions as follows:

1. What characterizes the Finance Business Partner's role in contemporary organizations with regards to intrapreneurial behavior?
2. What are the factors that foster or constrain intrapreneurial behavior in the FBP role?
 - a. What are individual characteristics that facilitate intrapreneurial behavior in the role of the Finance Business Partner?
 - b. What are contextual factors impacting intrapreneurial behavior in the Finance Business Partner role?
3. How do identified contextual factors and individual characteristics relate to intrapreneurial behavior in the Finance Business Partner role?
4. Do the identified relations vary across organizations? And if so, how?

By providing answers to the above-stated research questions, this thesis seeks to inform both practitioners and scholars.

Theoretical contribution

For scholars, this thesis aims to contribute clarifying the ambiguous picture of the contemporary role of the management accountant in scholarly literature as requested, e.g., by Byrne and Pierce (2007) and Goretzki et al. (2018). Furthermore, it seeks to

create a more fine-grained understanding of the previously very broadly formulated antecedents and characteristics in the scholarly literature by developing a conceptual framework that considers the *individual level* of the Finance Business Partner and *contextual factors*.

Previous studies on the management accounting role primarily selected a purely qualitative design, often based on a case-study approach. The present study adopts a mixed-methods design that includes qualitative *and* quantitative elements. It seeks to gain rich insights by corroborating qualitative insights by a quantitative analysis, contextualized and explained through final focus-group discussions within studied organizations. Applying this mixed-methods procedure, this thesis presents a comprehensive research approach that can be adopted to explore similar phenomena.

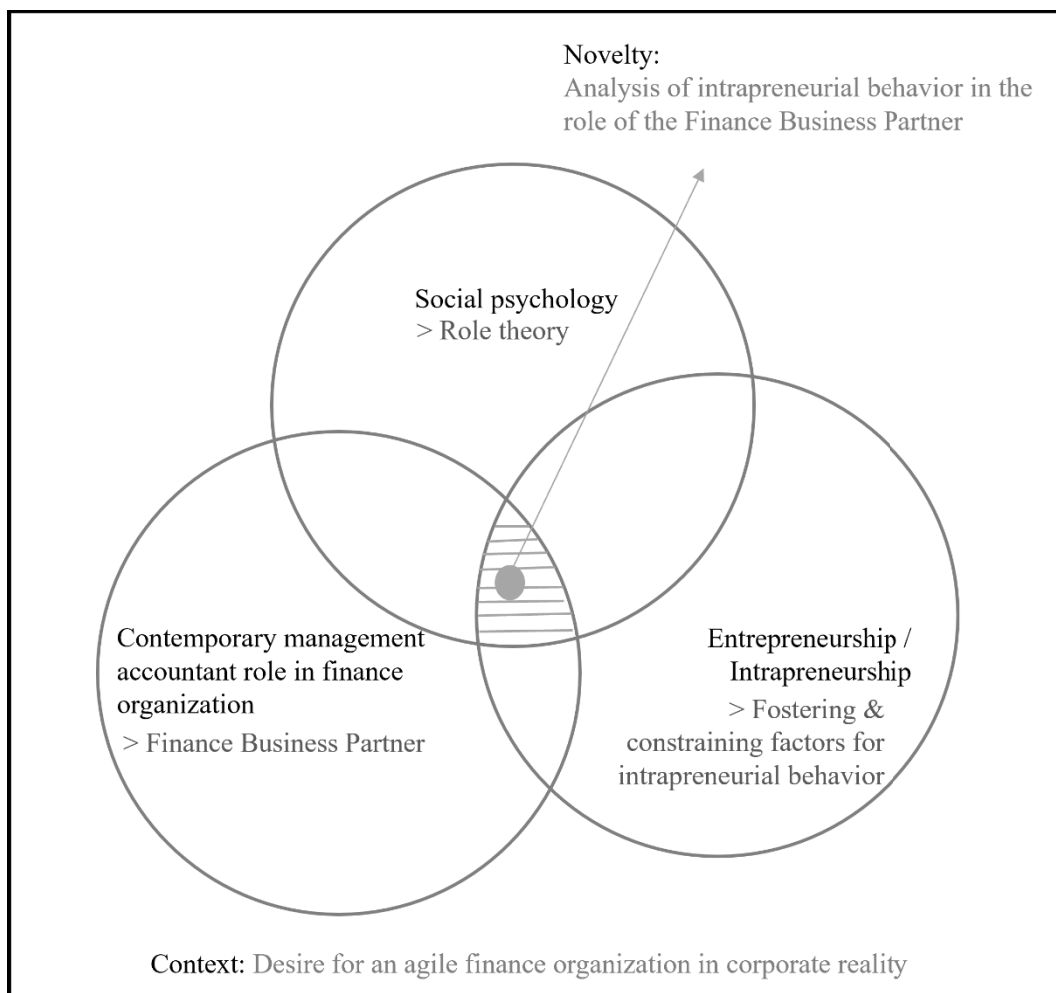
Besides, the study aims to make a contribution towards bridging the disciplines of social psychology, management accounting, and entre-/intrapreneurship by integrating selected theories and dominant constructs within one study. It seeks to broaden the view on the subject under investigation, the Finance Business Partner, through learning from other disciplines. To the author's best knowledge, previous research has not yet explicitly considered the intrapreneurship domain in the context of the Finance Business Partner role. Thus, this thesis aims to encourage further research on this nexus.

Managerial contribution

Grey literature targeted at practitioners strongly posits the intrapreneurial Finance Business Partner as crucial for creating an agile finance organization and ultimately staying competitive in a volatile environment ” (ACCA, 2016; Attachot, Coyle, Juras, & Muehlmann, 2018; Fast Future Research, 2012, p. 30). However, anecdotal and scientific evidence suggests that companies seeking to implement the Finance Business Partner role face challenges regarding its organizational implementation but also regarding the individual profile required (Attachot et al., 2018; Goretzki et al., 2018; Möller, Seefried, & Wirnsperger, 2017; Morales & Lambert, 2013). In this context, the aspired contributions of this thesis are at least twofold: First, it aims at clarifying the phenomenon of the intrapreneurial Finance Business Partner by providing practitioners with insights and accounts from organizations that have institutionalized the role in the past. Second, it seeks to provide practice with a more holistic picture and sensitize practitioners to the contextual factors *and* individual characteristics required for effective stimulation of intrapreneurial behavior in the Finance Business Partner role. In the past, grey literature and education providers intensely concentrated on the skills. They provided a portfolio of competence models or seminars for future Finance

Business Partners, often neglecting the role of the context. Organizations that aspire to implement this role and foster intrapreneurial behavior in the FBP role, for instance, as part of an (agile) finance transformation program or their digital transition strategies (Möller, Schäffer, & Verbeeten, 2020), shall be provided with specific recommendations on both spheres.

The following figure 1 illustrates the novelty of the interdisciplinary research project that integrates the discussion of the Finance Business Partner role with theoretical perspectives from social psychology and entre- and intrapreneurship research. The contemporary desire for an agile finance organization represents the context of the present study.



Source: Own illustration

Figure 1: Novelty of study

1.3 Research paradigm and mixed-methods design

This thesis is situated within the research philosophy of pragmatism. It assumes knowledge to be constructed *and* based on the world we live in (epistemology), while truth is seen as provisional and tentative (ontology). With its outcome orientation and its reconciling character between the two poles of positivism and constructivism/interpretivism, pragmatism suggests developing a research design that best possibly allows answering the research questions without being limited by a purist paradigm view that advocates selected methods (Johnson & Onwuegbuzie, 2004; Lin, 1998).⁴

Rooted in pragmatism, this thesis follows a mixed-methods design combining qualitative and quantitative methods into a single research project to answer the research questions. This approach allows to minimize the weaknesses of a single method and exploits the strengths of both (Burton & Obel, 2011; Johnson & Onwuegbuzie, 2004; Turner, Cardinal, & Burton, 2016; Yin, 2006; Yin, 2017). Mixed-methods research is also declared a “third methodological movement” as it evolved from the paradigm wars between quantitative and qualitative research (Tashakkori & Teddlie, 2003, p. ix).

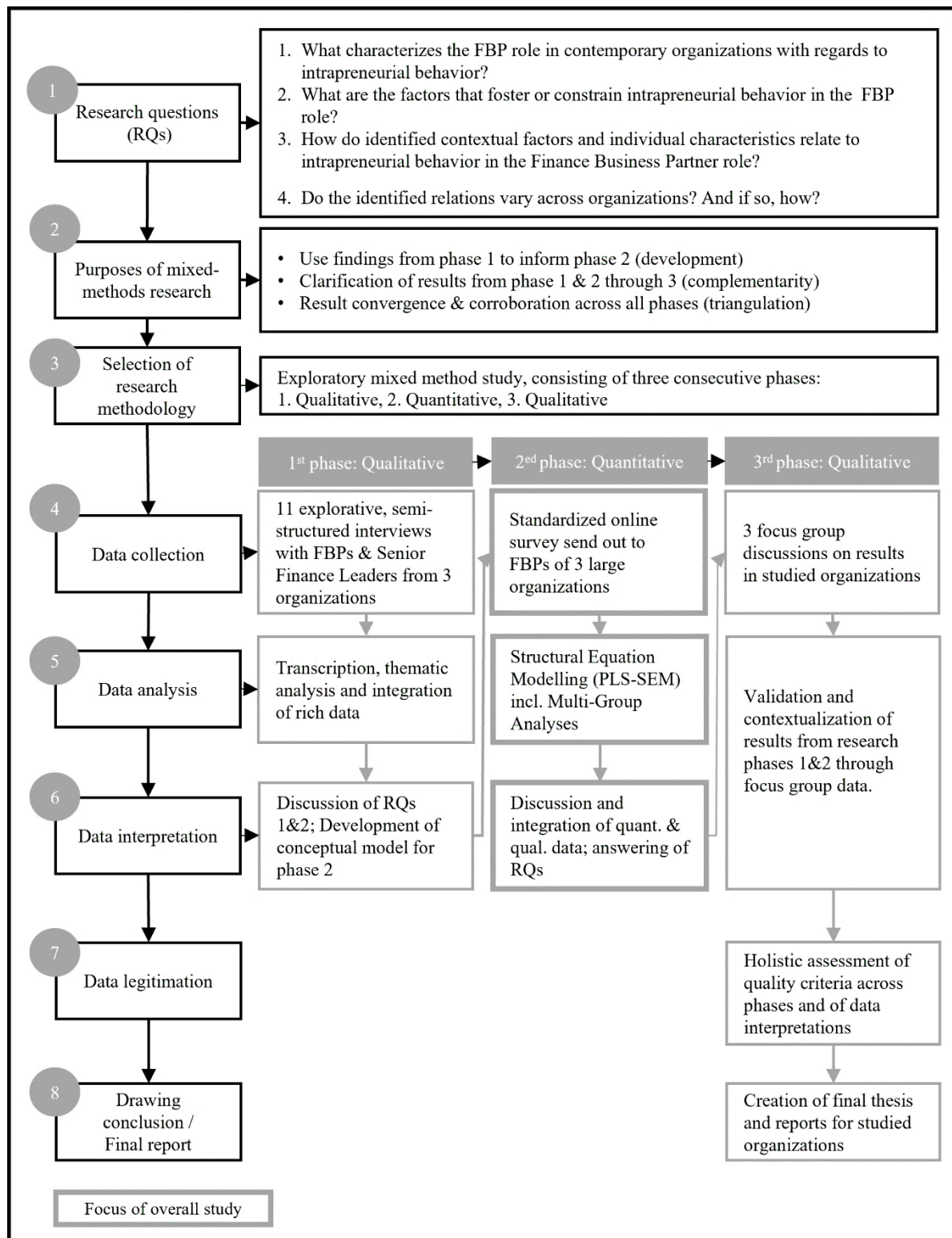
More precisely, Johnson et al. (2007, p. 123) define mixed-methods research as “the type of research in which a researcher or team of researchers combines elements of qualitative and quantitative research approaches [...] for the broad purposes of breadth and depth of understanding and corroboration.”

The explorative sequential research design is comprised of three phases and is realized with primary data from three organizations that provided comprehensive access for each phase (cf. Section 1.4; Creswell, 2015). Figure 2 depicts the research phases based on Johnson and Onwuegbuzies’ (2004) mixed research process model. The first qualitative phase informs the second quantitative phase. A third qualitative phase follows them to contextualize and legitimize the findings.⁵ The quantitative component has the dominant status. According to Greene (1989), there are five purposes for conducting a mixed-methods study. The proposed study design specifically pursues three of those. In Greene’s (1989) terms, these are *development*, *complementarity*, and *triangulation*. *Development* refers to the use of the results of one method to inform another. This is represented in the proposed design by using phase one results to inform phase two and

⁴ Pragmatism represents a worldview that is established in informing mixed-methods research, cf. Creswell, 2015; Johnson & Onwuegbuzie, 2004. For a more detailed discussion of paradigms in the context of mixed-methods research, please see the before mentioned sources.

⁵ This sequential approach is very similar to the third out of four developed mixed-methods designs by Miles & Huberman (1994).

those of phase two to inform phase three. *Complementarity*, the clarification of results gained from one method through results from another, is addressed through the qualitative phase three. This phase aims to contextualize and clarify the results of quantitative phase two. *Triangulation* describes data integration from different sources, different methods, or theoretical perspectives to strengthen validity. This shall be realized across all phases (Greene, 1989; Johnson & Onwuegbuzie, 2004; Yin, 2006; Yin, 2017).



Source: Own illustration

Figure 2: Overview mixed-methods research design

The following sections introduce the details of the research design, structured according to the three consecutive phases of the exploratory sequential design (Creswell, 2015).

Qualitative pre-study

The goal of the pre-study is to explore the *status quo of intrapreneurial behavior in the role of the FBP* in contemporary organizations and second, to *identify factors that hinder or promote intrapreneurial behavior in this role* - on the individual level of the Finance Business Partner as well as on the contextual level. For this purpose, in the first exploratory phase, 11 qualitative semi-structured interviews with Finance Business Partners and Senior Finance Leaders, who supervise Finance Business Partners, are conducted to *explore* the phenomenon and to obtain rich data. Interviewees stem from three different organizations which agreed to provide comprehensive data access throughout all three phases of the research process (cf. Section 1.4). The obtained qualitative data is analyzed with the thematic analysis method (Braun & Clarke, 2012), supported by the software application MAXQDA (Verbi GmbH) and inspired by theoretical considerations from role theory (Katz & Kahn, 1978), the contemporary role of the Finance Business Partner (e.g., Lukka & Järvenpää, 2018) as well as entre- & intrapreneurship literature (e.g., Antoncic & Hisrich, 2004). The qualitative phase allows to build a first understanding of the phenomenon under investigation and aims at drafting a conceptual research model that includes relevant constructs that foster or constrain intrapreneurial behavior (cf. Section 3.4).

Thus, an answer to research question one and a conceptual framework informed by qualitative data and theoretical considerations results from the qualitative pre-study. The conceptual framework shall be tested in the quantitative main study.

This initial phase is needed as the phenomenon of intrapreneurial behavior in the Finance Business Partner role has only gained very little attention in previous research. Moreover, many concepts are discussed in the domains of entre-/ intrapreneurship, social psychology, and management accounting that might be relevant to the phenomenon. This explorative approach is supported by recent calls in the literature to go into the field to learn about contemporary practices, such as by Byrne and Pierce (2007, p. 494; Goretzki et al., 2018). The authors call for field research “which could examine the roles of MAs [management accountants] in greater depth using multiple sources of data in the form of observations, interviews, and document analysis.” Also, Goretzki and Strauss (2018, p. 2) encourage to study current tasks and roles of management accountants as scientific knowledge of real-life practice is still somewhat limited but necessary.

Quantitative main study

The quantitative study has the dominant status in the mixed-methods design (Johnson et al., 2007).

The developed conceptual model from the qualitative pre-study is tested through data collected through a standardized online survey sent via email to Finance Business Partners of three large and globally established organizations that have institutionalized the role in the past (cf. Section 1.4). The online survey includes established scales of the identified concepts from entre-/intrapreneurship, social psychology, and management accounting research, as well as demographical questions. Additionally, due to the lack of an existing skill measure tailored to FBPs deemed necessary based on the pre-study, a set of survey questions was formulated. The formulation is based on the interview findings and previous research (cf. Section 4.2.2).

To analyze the data, we employ variance-based structural equation modeling using SmartPLS (Hair, Hult, Ringle, & Sarstedt, 2017). We calculate a hierarchical model with reflective-formative higher-order constructs and a multi-group analysis to identify potential significant differences on the path level across the three organizations (cf. Section 4.3).

An empirically tested and theoretically informed model represents the outcome of phase two which also allows answering research questions two, three, and four.

The model and the empirical results are at the core of the focus group discussions conducted in phase three, the qualitative post-study.

Qualitative post-study

To complement, contextualize and explain the empirical results and to substantiate the model of phase two, one focus group discussion is conducted in each of the three participating organizations (O1, O2, O3). Senior Finance Leaders working in the respective organization and who are part of the research project participate in the focus group discussion (cf. Section 5.2). Here, the results of the respective organization are presented and discussed to validate and interpret the results. This last qualitative step allows generating further insights into potential underlying reasons. Moreover, it allows feeding back results into practice, especially to the three studied organizations (Flick, 2018). This approach of validating and discussing the results is in line with Mintzberg (1979), who proposes to go back to the field to find an explanation and richness through

anecdotes for the collected hard data. Moreover, we aim to learn for future research endeavors.

A holistic assessment of the qualitative and quantitative data and its integration forms the last element of the mixed-methods design before the results are presented in the present thesis and as an executive summary for the participating organizations.

To conclude, the presented comprehensive mixed-methods design made up of three phases (qualitative – QUANTITATIVE – qualitative)⁶ seems useful to achieve the overarching goals of the thesis: First, to explore the status quo of the FBP role in contemporary organizations with particular emphasis on how intrapreneurial behavior relates to the role. Second, to contribute to a more comprehensive understanding of the contextual factors and the individual characteristics relevant for intrapreneurial behavior in the role of the Finance Business Partner.

1.4 Studied organizations

Following Pettigrew's (1990) recommendations for research site choice, we aimed to select organizations with a high experience level concerning the phenomenon under investigation, intrapreneurial behavior in the Finance Business Partner role. To identify possible organizations, we scanned through publications on the topic tailored to practitioners and speaker lists of conferences on management accounting and financial performance management. Besides, we contacted professional associations in the context of management accounting and activated our personal networks. We gained a long list of 20 organizations. In the next step, we identified contact details via personal contacts or social media and contacted the 20 identified organizations.⁷ In this initial contact, via phone or email, we introduced the study, confirmed data confidentiality and anonymity, and checked if the organizations could satisfy the following criteria. We defined those criteria to obtain an indication for a high experience level:

- 1) Finance Business Partnering is aspired and introduced in the organization for more than one year. This is documented by a Finance Business Partner vision or a similar document.
- 2) There are finance roles that have Finance Business Partnering at their core. This is documented by job descriptions.

⁶ Capital letters illustrate the focus of the mixed-methods design which is on the quantitative, second phase. This representation is in line with established practice, cf. Johnson & Onwuegbuzie, 2004.

⁷ The author of the present thesis was closely related to one organization as she was an acting (externally and later internally employed) project manager of the organization's Finance Business Partnering program. In this role, she also served as contact person for the organization.

- 3) The organization has dedicated resources to foster Finance Business Partnering in the organization, such as a dedicated training team.
- 4) The organization has a minimum of 50 people in Finance Business Partnering roles.

If the contact person could confirm all the above, we asked the organization to participate in the research project. Thus, we applied a criterion-based purposeful sampling technique widely adopted to identify information-rich cases in qualitative research and offers effective use when resources are limited (Creswell, 2015; Patton, 2002). Patton (2002, p. 230) describes the meaning and purpose of this sampling technique as follows:

“The logic and power of purposeful sampling lie in selecting information-rich cases for study in depth. Information-rich cases are those from which one can learn a great deal about issues of central importance to the purpose of the inquiry, thus the term purposeful sampling. Studying information-rich cases yields insights and in-depth understanding rather than empirical generalizations.”

From the original long list of 20 companies, five companies could be invited and agreed to participate in the entire research project covering all three phases of the mixed-methods design. We asked those organizations to share their Finance Business Partner vision or a similar document and the job descriptions, which allowed us to confirm their assessment of the above-stated criteria. Unfortunately, two organizations withdrew their agreement during the research process. The withdrawals were mainly explained by two reasons: First, starting transformation projects which would not allow to dedicate time for the research project, and second, the sensitiveness of the topic to those transformation projects. We excluded the data gathered before their withdrawals from the research project. Thus, this research project covers data from three organizations. According to Flick (2018), drop-outs are a common problem in mixed-methods research, as the use of several methods comes with intensified impositions, such as with higher time effort for the research partners.

We collaborated with the three organizations throughout the entire research process, covering qualitative semi-structured interviews, the quantitative online survey, and qualitative focus group discussions between November 2018 and October 2020. In the following, we will label those organizations as O1, O2, and O3 to ensure their anonymity. All three organizations are multi-national enterprises operating globally and are well-known and established beyond their respective industries. Table 1 provides an overview of relevant information.

Number of employees in 2019					
Organization	Industry	Sales in 2019	Total	In finance	In Finance Business Partner role
O1	Construction	~ 5.9 bn CHF	~ 30.000	~ 1.300	~ 100
O2	Healthcare	~ 82.1 bn USD	~ 130.000	~ 6.500 /	~ 1.500
O3	Pharmaceuticals	~ 47 bn USD	~ 103.000	n/a/	~ 500

Note. n/a = not available, O3 could not provide the number of employees working in finance.

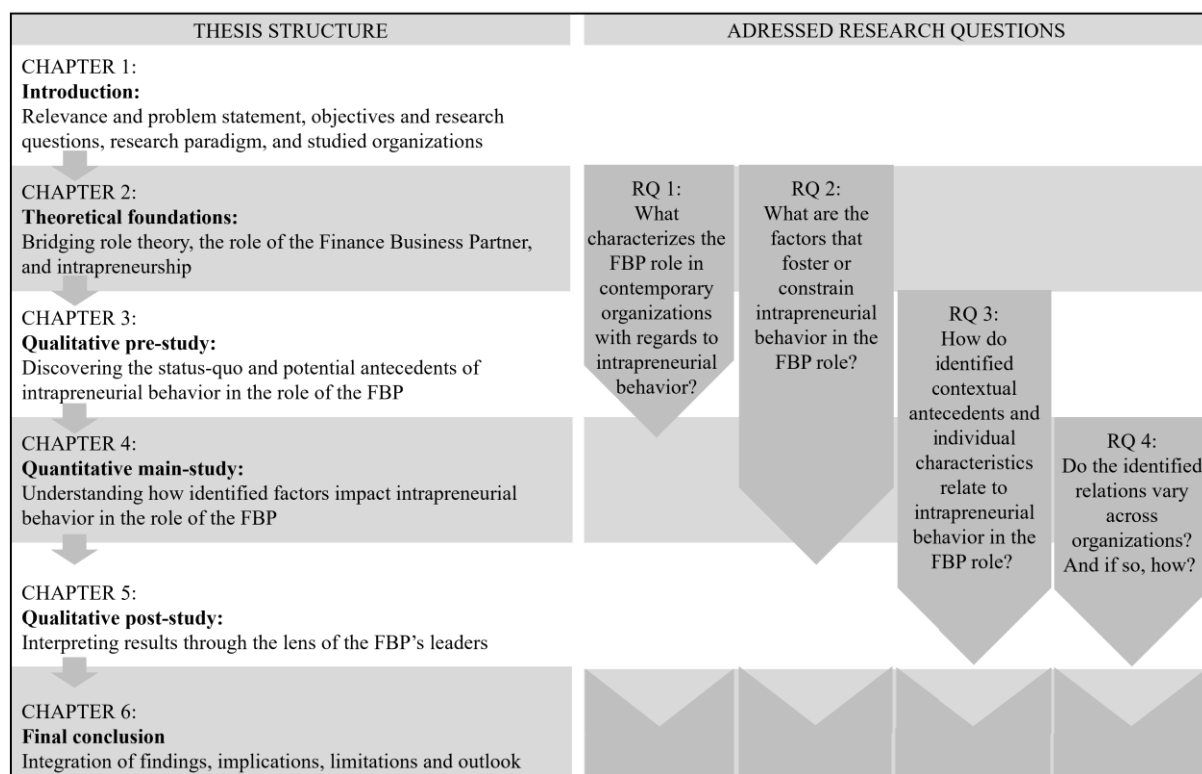
Table 1: Overview of studied organizations

1.5 Structure of the dissertation

Based on the problem statement, the derived objectives, and research questions introduced in *chapter one*, the remainder of this thesis is laid out as follows.

Chapter two introduces the conceptual and theoretical foundations on role theory, the role of the Finance Business Partner, and selected concepts of the intrapreneurship domain, which serve as guiding perspectives for the present thesis. *Chapter three* outlines the background, the methodological approach as well as the findings of the qualitative study. A conceptual framework presents the qualitative study's central outcome, which will be tested employing a quantitative study in *chapter four*. *Chapter five* discusses the qualitative post-study. *Chapter six* integrates the findings across studies and concludes by illustrating managerial and theoretical implications as well as limitations and future research opportunities.

Figure 3 depicts the structure of the present thesis.



Source: Own illustration

Figure 3: Thesis structure

2 Theoretical foundations bridging role theory, the role of the Finance Business Partner and intrapreneurship

The theoretical lenses of role theory and entre- and intrapreneurship concepts serve as *guiding perspectives* for the present research, in line with Byrne and Pierce (2007), Marginson (1999), and Berry et al. (1991). This approach contrasts with an a priori identified single theory and attempts to integrate the lenses to overcome their limitations and benefit from their individual explanatory strengths. The lenses are selected based on their pertinence to the role of the FBP (role theory) and the behavior under investigation (intrapreneurial behavior). Despite the selection, we remained open to alternative explanations that might arise from data collection through the qualitative pre-study. This understanding also reflects the largely exploratory character of this thesis.

In the following, an introduction to the *guiding perspectives*, namely role theory, the role of the Finance Business Partner, and the phenomenon of intrapreneurship, is provided. A summary concludes the theoretical part.

2.1 Role Theory

2.1.1 Origin

Role theory is concerned with *roles* or characteristic behavior patterns. By that, it deals “with one of the most popular ideas in the social sciences” (Biddle, 1986, p. 67). Role theory aims to explain roles by postulating that individuals are “members of *social positions* and hold *expectations* for their own behaviors and those of others persons” (Biddle, 1986, p. 67). It presumes that expectations arise from made experiences and that individuals are aware of their expectations. Thus, “role theory presumes a thoughtful, socially aware human actor” (Biddle, 1986, p. 69). That is why role theorists tend to apply observational methods or ask subjects to self-report on hold expectations. It has been largely applied to research practical questions or developed practically relevant concepts such as role conflict or role-taking (Biddle, 1986).

Role concepts emerged in several social sciences, such as sociology, psychology, and anthropology, in parallel. This led to differing definitions, assumptions, or explanations regarding role phenomena. Although there is agreement on its core ideas, five perspectives can be differentiated. These are (1) *functional role theory*, (2) *symbolic interactionist role theory*, (3) *structural role theory*, (4) *cognitive role theory*, and (5) *organizational role theory* (Biddle, 1986).

The *functionalist stance* focuses on the characteristic behaviors of individuals who hold identified social positions in a, as assumed by this perspective, stable social system. Until the mid-1970s, it was the most popular perspective in role theory with seminal works of Parsons (1951), Parsons and Shils (1951), and Bates and Harvey (1975). In contrast, *the symbolic interactionist view* stresses “the roles of individual actors, the evolution of roles through social interaction, and various cognitive concepts through which social actors understand and interpret their own and others’ conduct” (Biddle, 1986, p. 71). This role theory orientation can be traced back to Mead (1934) and was significantly influenced by Turner (1974; 1978; 1979). Based on its epistemological approach, it regularly applies ethnographic research methodology. *Structural role theory* (e.g., Burt, 1982) focuses less on the individual than on the social environment. It brings attention to “social structures” understood as “stable organizations of sets of persons” and relies heavily on mathematical, axiomatic expressions. *Cognitive role theory* is concerned with relationships between expectations towards a role and behaviors. Particular interest has been paid to social conditions that direct expectations as well as to social conduct. There are several subfields within this broad cognitive stance that deal, for instance, with *role playing* (Mcnamara & Blumer, 1982), *group norms* (Sherif, 1936) or leader and follower roles (Moreland & Levine, 1982), anticipatory role expectations (Rotter, 1954) or *role-taking* (Mead, 1934). *Organizational role theory* focuses on the roles of formal organizations. These formal organizations are characterized as hierarchical, preplanned, and task-oriented. In this context, roles are presumed to be linked to identified social positions and arise from normative expectations. However, “norms may vary among individuals and may reflect both the official demands of the organizations and the pressures of informal groups” (Biddle, 1986, p. 73). Due to various sources of norms, individuals face *role conflicts*. Those must be solved to ensure healthy individuals and prosperous organizations. The seminal works of Gross et al. (1958) and Kahn et al. (1964) gave impetus to this perspective (Biddle, 1986). *Organizational role theory* is the dominant perspective applied in business research (Fischer, 2010). It focuses on formal organizations with identified positions. As formal organizations (corporations) represent the setting Finance Business Partners operate in, organizational role theory will be further portrayed in the following.

2.1.2 Organizational role theory

Organizational role theory belongs to social psychology theory (Katz & Kahn, 1978). Allport (1985, p. 5) describes social psychology as concerned with “the scientific investigation of how the thoughts, feelings and behaviors of individuals are influenced by the actual, imagined or implied presence of others.”

Role theory applies a particular language that may vary, as outlined above, based on the perspective and the framework adopted. This work draws on the seminal works of Kahn et al. (1964) and Katz and Kahn (1978) and applies its developed vocabulary. By that, we follow prior research in the context of the management accountant role that drew upon role theory (Byrne & Pierce, 2007; Byrne & Pierce, 2018; Maas & Matějka, 2009).

Organization as open role system

In their theory of organizations, Katz and Kahn (1978) develop the role concept as a central element. Here, roles represent the link between the organizational and the individual level of a system. The authors follow the perspective of open system theory and regard human organizations as “open systems of roles” (Katz & Kahn, 1978, p. 178). By that, Katz and Kahn stress the systems nature of human relations and the importance of the organization’s environment. Organizational systems, such as companies, come closest to their ideal of systems, as roles are directly linked to functional tasks and are perceived as widely “free of socially inherited status or personality” (Katz & Kahn, 1978, p. 75). The formal organizational structure is constituted by “the network of standardized role behaviors,” and the organizational units are psychologically linked (Katz & Kahn, 1978, p. 178). This implies that organizational systems only stay intact as “long as the psychological cement holds” (Katz & Kahn, 1978, p. 187).

Roles, role sending, and the received role in formal organizations

In bureaucratic organizations such as in companies, a *role* is defined through expected behaviors or activities that are closely related to a task or function. Each organizational member is associated with few other individuals. Usually, they are next in the hierarchical structure or work close to the member’s workflow. These individuals represent the *role-set* of the organizational member. Thus, typically the role-set includes the superior as well as subordinates and other individuals who collaborate with the organizational member. The recurring actions of an organizational member that are aligned with the recurring actions of other individuals are described as *role behavior*. In formal organizations, it is rather “a function of the social setting than of their own personality characteristics” (Katz & Kahn, 1978, p. 189). Expectations are central

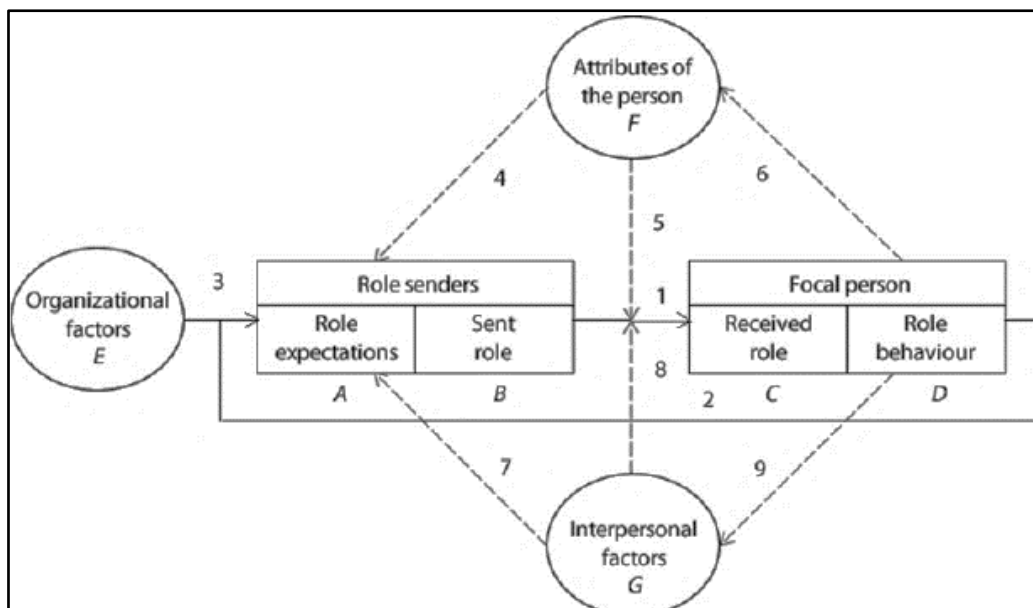
elements to sustain the role system and to prompt the desired role behavior. The members of an individual's role-set are dependent on the realization of the role behavior. For instance, they are rewarded based on it or need the individual's work output to complete their own tasks. Therefore, they form attitudes or beliefs about what the role holder should or should not do. Such prescriptions are referred to as *role expectations*. The aggregation of all *role expectations* constitutes the *role* – “the behaviors expected of the person who holds it” (Katz & Kahn, 1978, p. 190). These expectations can be linked to actions the role holder should perform but also to characteristics the person should have, think or believe. Hence, role expectations are not necessarily limited to a job description but “exist in the minds” of role-set members and “represent standards in terms of which they evaluate” the role holder's performance (Katz & Kahn, 1978, p. 190). These expectations might be influenced by the role-set member's impression of the role holder's abilities or personality and might be *sent* – communicated to the role holder. Acts that constitute *role sending* might cover formal orders regarding functional responsibilities but also informal actions to make the role-set members' life easier, sometimes even against official duties. Messages might include behavioral instructions or less tangible statements that must be interpreted, and actions need to be inferred. The role-sending topics might cover desired or avoided behaviors, performance feedback, or information on rewards or penalties. Role sending aims to bring the role holder, also referred to as the *focal person*, to conformity with the role senders' expectations. As “bureaucratic organizations are systems of achieved rather than ascribed roles,” a focal person who does not meet the role-set's expectations might be dismissed: “The person who fails utterly to meet the expectations of the role is thus confronted with the most logical sanctions, removal from office” (Katz & Kahn, 1978, p. 191).

Consequently, organizational members act in response and relation to role-set members' expectations. Those expectations do not need to be communicated continuously. Individuals are able to absorb and anticipate such based on few cues. As long as the focal person is acting in line with the expectations, expectations might be inconspicuous. However, once the person leaves the range of acceptable behavior as defined by the role set, the belonging to the role-set, their expectations, and the means of enforcement might immediately become visible (Katz & Kahn, 1978). The focal person receives the communicative and influential acts of its role-set and forms perceptions and cognitions. This is referred to as the *received role*. It is the focal person's received role that guides the person's behavior and motivation. The received, and the sent role does not have to correspond. Sent messages might be misunderstood or perceived as illegitimate by the focal person and result in the opposite behavior as intended by the role sender, such as

culminating in resistance. If such processes rerun over a long-time span and affect many organizational members, they might lead to unintended organizational behavior effects. Next to stimulated forces through role sending, multiple other sources affect the focal person's behavior. These might include objective factors of the situation, task properties, or individual experiences. However, "in most organizations, role behavior is largely dependent on role-sending" (Katz & Kahn, 1978, p. 193). Besides, there are important internal motivational sources for role performance that cover intrinsic satisfaction stemming from the role content but also a "kind of 'own force'" understood as awareness for the behaviors, attitudes, or beliefs that are required to contribute to the organizational goals and own interests (Katz & Kahn, 1978).

Role episode

Katz and Kahn (1978) developed a theoretical model of role-taking, as depicted in figure 4, describing two core components: *role-sending* and *role-receiving*. These, in turn, are made up of the four concepts illustrated above. First, *role expectations*, the evaluative standards used for a person who holds a specific organizational position. Second, *sent-role*, the communicative acts from the role-set attempting to influence the focal person. Third, the *received role*, the perceptions of the focal person including the role-sending of others as well as the own sending to him or herself, and fourth, *role behavior*, defined as the focal person's response to the received multitude of information. These two core components that link role expectations to role behavior and feed then back are referred to as *role episode* and described as "ongoing and interdependent cyclical process" (Katz & Kahn, 1978, p. 195).



Source: Taken from Katz and Kahn (1978, p. 196)

Figure 4: Role taking model

The direction of causality is from role expectations of the role senders to role behavior of the focal person, as indicated by arrow 1 in figure 4. The extent to which a focal person's behavior corresponds to the expectations at one point is affecting future expectations and role-sending. This is described by the feedback loop illustrated by arrow 2. From there, a new episode starts. Hence, a role episode consists of two parts and represents the core of the model, indicated by the boxes A to D and the arrows 1 and 2 (Katz & Kahn, 1978).

Contextual factors / Surrounding conditions

The cyclical process of role sending and responding by role behavior does not take place in isolation but is instead shaped by *individual*, *interpersonal* and *organizational* factors representing the context of occurring episodes. Those contextual factors are illustrated in the shape of circles in figure 4.

Organizational factors

The organizational context considerably shapes the expectations of role senders. Organizational factors might include the organization's technology, size, structure, including the number of echelons, formal policies, and related penalties or rewards. Circle E in figure 4 represents the set of organizational factors considered as sufficiently stable and thus independent from the role-set members. Arrow 3 indicates a causal relationship between certain organizational variables and role senders' role expectations (Katz & Kahn, 1978).

Attributes of the person

Attributes of the person, as illustrated by circle F in figure 4, are defined as “all those variables that describe the propensity of an individual to behave in certain ways – his or her motives and values, defense preferences, sensitivities, and fears” (Katz & Kahn, 1978, p. 197). There are at least three ways how personal attributes (circle F) affect the role episode. First, the personal attributes of the focal person might influence the role sender by evoking certain evaluations or even behaviors, as illustrated by arrow 4. Second, personal attributes might act as a moderator between sent role and received role, implying that different individuals receive the same sent role differently. Arrow 5 illustrates this effect. Third, role behavior affects personal attributes (arrow 6), following the assumptions of Katz and Kahn (1978, p. 197) that “we become what we do, and in a sense we un-become what we do not do.”

Interpersonal factors

In parallel to personal attributes (circle F), interpersonal factors affect the role episode in three ways. First, expectations sent to a focal person at one point in time might be, to some degree, dependent upon the quality of the existing interpersonal relationship between the sending person and the focal person at the particular moment. This effect is depicted by arrow 7. Second, interpersonal factors serve as a conditional variable (moderator). The focal person will experience the sent role differently based on the quality of the ongoing interpersonal relations between him or her and the role-set member (arrow 8). Third, the focal person’s behavior impacts the interpersonal relation, as illustrated by arrow 9. In case of non-compliant behavior of the focal person to the role-set expectations, the role-set would not only change their role behavior evaluation immediately (arrow 2) but also enduringly decrease their quality perception of their interpersonal relation (arrow 9; Katz & Kahn, 1978).

Role conflict & role ambiguity

The conception of *role* as a set of expected behaviors presumes agreement among the focal person and the role set with regards to what those behaviors are. If there are deficiencies in agreement among the involved people, *role conflict* occurs. Role conflict is defined as “the simultaneous occurrence of two or more role expectations such that compliance with one would make compliance with the other more difficult” (Katz & Kahn, 1978, p. 204). There are various ways to differentiate such conflicts. One opportunity is to distinguish between the extent of mutual interference with the extreme scenario that compliance with one expectation would cause non-compliance with the other. Other opportunities might be to differentiate regarding the significance of

interference or the number of involved role-senders. Typically, role conflict is conceived as a disagreement of expectations between two or more role-senders about a particular role. However, conflict might also occur because of diverging expectations between role-set and a focal person or due to multiple roles held by one individual (inter-role conflict). Role conflict is associated with negative psychological effects on the side of the focal person, such as high tension or low job satisfaction (Katz & Kahn, 1978).

Role ambiguity describes the existence of uncertainty on the part of the focal person regarding his or her role. This uncertainty might relate to the tasks, the role-set membership, the purpose of role enactment, or the evaluation of the current role behavior. As with role conflict, role ambiguity might cause negative side effects such as a sense of futility, low self-confidence (Kahn et al., 1964), or a reduction in performance effectiveness (Katz & Kahn, 1978). Those negative effects are attributed to the human need for clarity and structure interfered by ambiguity, which acts as a stressor. However, this does not imply that a maximum specificity is desired in organizational life, as some degree of ambiguity is assumed as helpful in the management of role conflict and supports the human need for autonomy (Katz & Kahn, 1978). Katz and Kahn (1978, p. 206) conclude that “role ambiguity is a significant organizational problem (...) and (...) for some populations and organizations it is the modal condition”.

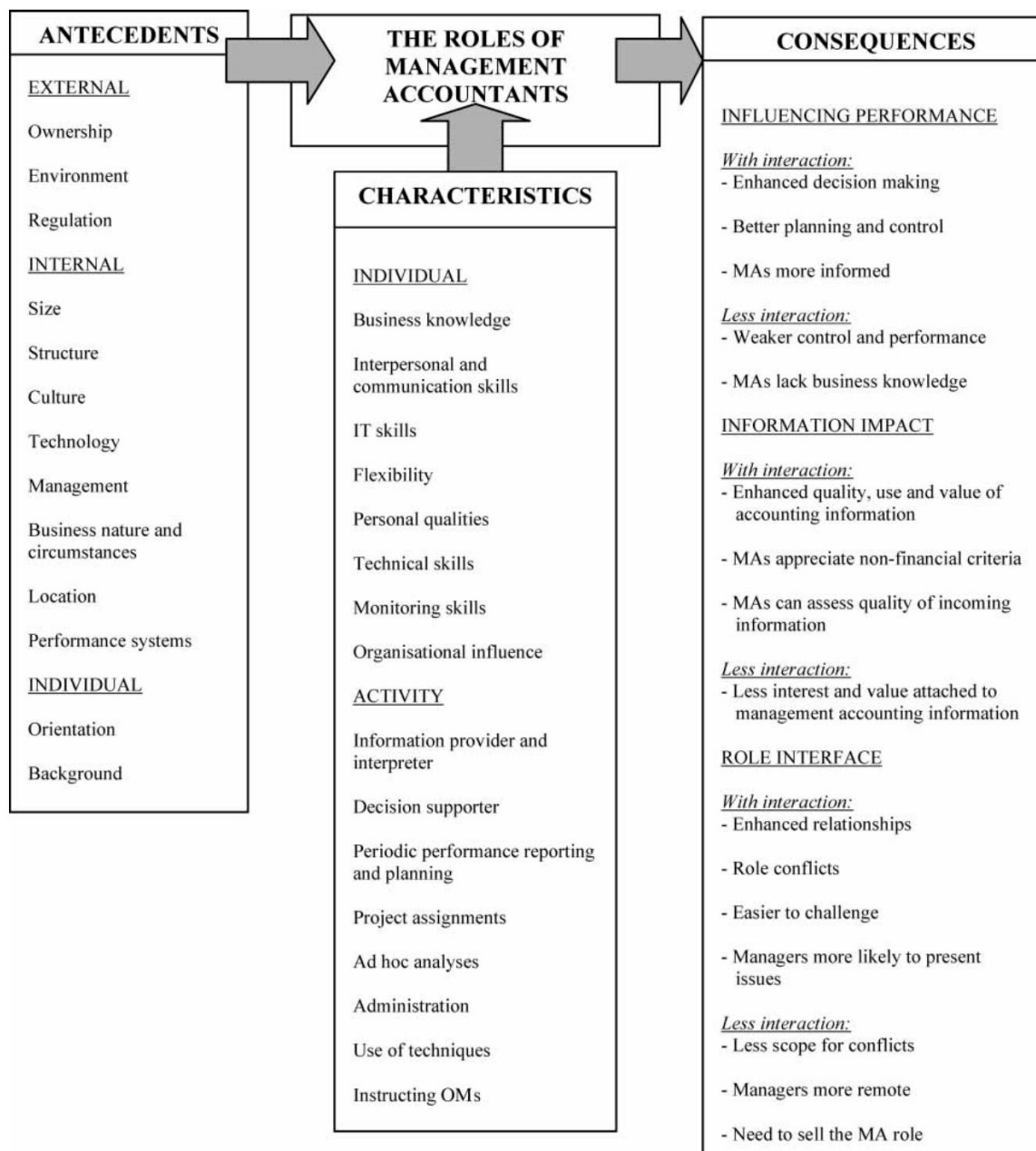
2.1.3 Role theory in Management Accounting Research

In the 1950s, the seminal works of Argyris (1952; 1953) initiated the application of psychology theory to study practices in management accounting. The author analyzed how budgets are used and their impact on employee behavior, particularly on employee motivation and interpersonal relations. His pioneering works demonstrated the importance of considering (social) psychology and motivational issues in management accounting practice (Birnberg, Luft, & Shields, 2009). Since then, many studies in management accounting research followed, mainly drawing on social psychology, cognitive and motivational psychology. Role theory has been the first social psychology theory applied in management accounting research and is intensively informing subsequent studies since then (Birnberg et al., 2009). DeCoster and Fertakis (1968) were the first to draw on Kahn et al.’s (1964) role theory to investigate budget-induced pressure, an issue previously raised by Argyris (1952; 1953). Following management accounting studies mainly focused on the investigation of role conflict or role ambiguity and its mediation between management accounting (e.g., performance evaluation, budgeting) and dysfunctional behavior, job-related stress, or performance (Birnberg et al., 2009). Fischer (2010) analyzed ten leading accounting journals regarding the

adoption of Kahn's role theory, covering 1964 to 2009. He finds 33 predominantly empirical studies with a sharp increase since the 1980s that discuss role ambiguity and role conflict as dominant topics.

The more recent works of Byrne and Pierce (2007) and Maas and Matějka (2009) are of particular relevance for this thesis as they draw on role theory to investigate the role of the management accountant or controller. Therefore, a short synopsis of both works follows.

To create a more comprehensive understanding of the management accountant role, Byrne and Pierce (2007) conducted a cross-sectional field study in 16 medium and large manufacturing firms. They ran 36 interviews, 18 with financial managers and 18 interviews with operating managers. In their study, Byrne and Pierce (2007) consider operating managers as role senders who express their expectations towards financial managers. The findings provide proof for an array of variables related to the roles of management accountants and illustrate “a number of ambiguities, contingencies and conflicts that may be attached to the model of business partnership” (Byrne & Pierce, 2007, p. 487). Figure 5 depicts the summary of antecedents, characteristics, and consequences that emerged from their qualitative data analysis.



Source: Taken from Byrne and Pierce (2007, p. 488)

Figure 5: Factors associated with the management accountant role

Byrne and Pierce (2007, p. 487) structure the *antecedents* into *external*, that is, the company's external environment, *internal*, the company's features itself, and *individual*, which refer to the properties of the management accountant that can be considered as antecedents. *Characteristics*⁸ are divided into *individual* characteristics related to management accountants as individuals or *activity* representing the tasks or activities they perform. The *consequences* are grouped based on the impacted variable, namely

⁸ Characteristics in a sense of individual features not personality traits.

influencing performance, information impact, and role interface. These groups are, in turn, further split into consequences that arise from the interaction between operating managers and financial managers, that goes in the direction of business partnering, or *less interaction* that rather relates to the traditional management accountant role (Byrne & Pierce, 2007, pp. 487–488). The authors conclude that “[t]he business partner model referred to in the literature is one that lacks a common understanding between MAs [management accountants] and OMs [operating managers] and its adoption therefore seems less straightforward than may have been anticipated” (Byrne & Pierce, 2007, p. 493) although “greater involvement of MAs [management accountants] was generally desired” (Byrne & Pierce, 2007, p. 491). Besides potentially diverging role expectations between management accountants and operating managers that may cause ambiguities or conflicts, the authors find that the management accountants themselves, particularly their characteristics and attitude, are critical in determining their own role (Byrne & Pierce, 2007). The study of Byrne and Pierce (2007) depicts an instructive example of the use of role theory to illuminate and identify a multitude of factors influencing the role of the management accountant.

In contrast to the work of Byrne and Pierce (2007), Maas and Matějka (2009) do not rely on role theory in its entity as proposed by Kahn et al. (1964) and Katz and Kahn (1978). The authors only borrowed the two concepts of role conflict and role ambiguity in their investigation of how business unit controllers cope with the dual demand of functional responsibility and decision-making support. Based on two data sources, qualitative and quantitative data from interviews and a survey conducted with business unit controllers, the authors find that stressing the importance of functional responsibility is negatively related to decision-making support and positively related to role ambiguity and role conflict. Both, in turn, are associated with data misreporting at the level of the business unit. The study of Maas and Matějka (2009) represents an insightful example of how individual concepts of role theory can be used to develop and empirical test hypotheses.

To conclude, role theory is informing management accounting research for five decades. It provides a structure to analyze behavioral phenomena by providing a comprehensive theoretical model, as referred to in the works of Byrne and Pierce (2007), or individual concepts such as role ambiguity or role conflict as drawn upon in the work of Maas and Matějka (2009). Thus, “role theory is broad enough to provide researchers with a frame of reference for their research, yet specific enough to generate testable hypotheses” (Collins, 1982, p. 119).

2.2 Role of the Finance Business Partner

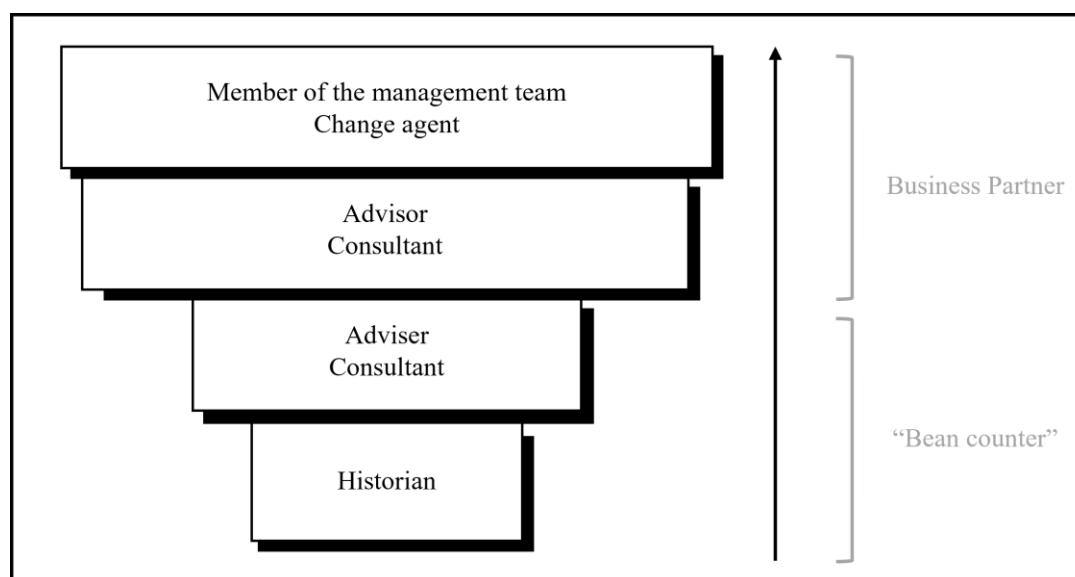
2.2.1 Background and definition

In the early 1980s, scholars started to discuss the different roles of management accountants in organizations (e.g., Hopper, 1980; Sathe, 1982; Sathe, 1983).

Works such as Kaplan's (1984) Harvard Business Review article stating "accounting and financial executives must redirect their energies – and their thinking – from external reporting to the more effective management of their companies' tangible and intangible assets" and Johnson and Kaplan's (1987) "Relevance Lost" are considered as triggers for the interest in better understanding the more contemporary management accountant role (Byrne & Pierce, 2007).

Since the second half of the 1990s, the academic discourse became more vivid, and studies especially pointed at a role change towards an increasing business involvement of the management accountant (Granlund & Lukka, 1998; Järvenpää, 2001; Lukka & Järvenpää, 2018).

Granlund and Lukka (1998, p. 187) illustrate the postulated role change depicted in figure 6.



Source: Adapted from Granlund and Lukka (1998, p. 187)

Figure 6: The expansion of the management accountant's job description

The authors argue that management accountants are moving away from past-oriented “Historians” and “Watchdogs” towards “Change agents” who can initiate change in the organization and are part of the management team. The authors mention that the role change should be understood as an “expansion” with additional dimensions in the two upper roles and with “a certain kind of historiography and ‘watching over’ (.) likely to prevail as the basis of all accounting” (Granlund & Lukka, 1997; Granlund & Lukka, 1998, p. 187). Granlund and Lukka (1997) label the “Historians” and “Watchdogs” as “*Bean-counters*” while the upper two clusters are referred to as “*Controllers*” or *Business Partners*.

Against this background, scholarly discussions on the role of the management accountant started to focus on explicitly contrasting the “traditional” management accountant role, the *bean counter*, and the contemporary, business-oriented role, *Finance Business Partner* (Burns & Baldvinsdottir, 2005; Friedman & Lyne, 1997; Granlund & Lukka, 1998). By that, the authors created “an image of a relatively polarized distinction between bean-counters and business partners/controllers” (Lukka & Järvenpää, 2018, p. 306). Exemplarily, Granlund and Lukka (1997, p. 241) state:

“There seems to be a rather clear division of labour between the “bean-counter” type and the controller type of accountants in Finland. Obviously these two accountants’ archetypes are fundamentally different, in fact to such an extent that it is somewhat difficult to imagine that somebody would manage to act in both roles, at least simultaneously.”

Based on qualitative interviews, Friedman and Lyne (1997, p. 20) define a *bean counter* as “an accountant who produces financial information which is regarded as of little use in efficiently running the business and, as a result, its production has become an end in itself.” Granlund and Lukka (1997, p. 240) refer to bean counters as individuals who:

“aim to write accurate and correct financial history and thereby attempt to respond to the formal information needs, whose personal communication is typically directed into the accounting function only and whose communication to the outside of the accounting function concentrates on written reports.”

As both definitions indicate, the traditional management accountant role has a rather negative connotation. The focus seems to be on the provision of correct figures that are communicated in a formalized way. They are considered to only marginally, if at all, impact business operations and stifle innovation as they are described as working isolated from business reality. Besides, individuals occupying this role tend to be seen

as rather passive and humorless (Friedman & Lyne, 1997; Friedman & Lyne, 2001; Hoffjan, 2004).⁹

As opposed to the bean counter, a *business partner* has a rather positive image in scholarly and practice literature. It is considered contemporary, dynamic, business-oriented, and actively involved in organizational issues (Lepistö & Ihantola, 2018). Järvenpää (2007, p. 100) specifies business orientation as “the willingness and ability of management accounting to provide more added value to the management (decision-making and control) of the companies.” Besides, the business partner is supposed to have a cross-functional view, demonstrates market orientation, advises management, and actively participates in decision-making (Burns & Baldvinsdottir, 2005; Goretzki, Strauss, & Weber, 2013; Granlund & Lukka, 1998; Lepistö & Ihantola, 2018; Windeck et al., 2015). Furthermore, the business partner is considered to belong to the senior management team (Granlund & Lukka, 1998; Windeck et al., 2015). The key differences between the traditional management accountant role and the business partner are the higher degree of involvement and interaction with top management and other organizational units, the active participation in decision-making, a strong present and future orientation as well as a focus on attention attraction as opposed to the fulfillment of formal requirements (Chenhall & Langfield-Smith, 1998; Granlund & Lukka, 1997; Windeck et al., 2015). Table 2 depicts a comparison between the traditional management accountant (bean counter) and the business partner, as developed by Granlund and Lukka (1997, p. 247).¹⁰

⁹ For an analysis of the bean counter stereotype, see Friedman & Lyne, 2001.

¹⁰ Granlund & Lukka, 1997 refer to the opposite type of the *bean counter* as *controller*. As the controller is described as having the same characteristics as the described Finance Business Partner, both terms can be assumed to be synonyms. Therefore, the table was adapted accordingly to ensure consistency.

Character	Traditional Management Accountant (bean counter)	Business Partner
Reliability	Yes	Yes
Honesty	Yes	Yes
Purposefulness	Yes	Yes
Prudence	Yes	Yes
Accurateness / Time	Yes	Yes
Accurateness / Magnitude	Yes	No
Silence (keeping silent)	Yes	No
Withdrawal	Yes	No
Formality	Yes	To some extent under certain circumstances
Modesty	Yes	Compromises should be made whenever needed
Temporal orientation	Emphasis on the past	Emphasis on the present and the future
Communication skills	Satisfactory	Excellent
Linguistic skills	Satisfactory	Excellent
Working method	Mostly on his/her own	Team work
Communication (channels) used	Mainly written reporting	Uses also a lot of personal (face-to-face) communication
Primary aim of communication	Fulfillment of formal information requirements	Active attention attraction, so that gets the message through; wide responsibility-taking
General operation style	Information collector and processor	A member of the management team and a change agent

Source: Taken from partner Granlund and Lukka (1997, p. 247)

Table 2: Comparison of traditional management accountant and business

While the traditional capabilities such as technical skills are “taken for granted” (Lepistö & Ihantola, 2018, p. 117) and business partners are “always expected to be experts as regards management accounting techniques” (Granlund & Lukka, 1997, p. 251), there is agreement that business partners require an additional broad skill set and personal qualities. According to Granlund and Lukka (1997, p. 250), companies need “exceptional individuals” for the business partner role¹¹ who have different personalities as the traditional management accountant. Particularly interpersonal and communication skills are discussed to become increasingly important. Besides, these

¹¹ Granlund & Lukka, 1997 refer in this context to the *controller*, as the authors use this term as opposite to the *bean counter*.

individuals should be dynamic, rather extrovert, creative, problem-solving oriented, and have “strength of character”¹² (Byrne & Pierce, 2007, p. 492; Granlund & Lukka, 1997; Granlund & Lukka, 1998; Lepistö & Ihantola, 2018).

In contrast, characteristics such as objectivity, trustworthiness, integrity, independence from management as well as their technical and functional knowledge are suggested as prototypical and central to the traditional management accounting profession (Hiller, Mahlendorf, & Weber, 2014; Sathe, 1983)

Byrne and Pierce (2007, p. 493) find in their study the bean counter attributed to “statutory reporting and compliance-related tasks rather than management accounting tasks per se (e.g., contributing to projects and decision processes).” Their findings suggest the existence of these roles in the accounting functions of business divisions and subsidiaries. In contrast, Granlund and Lukka (1998) attribute it to corporate accounting functions: “This traditional role of accountants is obviously well suited for people whose task is to operate in the centralized part of accounting at the corporate level, where the preparation of consolidated periodic reports is the key concern.” (Granlund & Lukka, 1998, p. 240). Thus, both works propose that the traditional management accountant who ensures precision and form of financial information (still) exists and is required for particular task areas in a firm’s accounting organization. In contrast, works such as Vaivio and Kokko (2006) propose that “successful bean counting can no longer be done with a traditional bean counting mentality.” Based on their study in a Finnish context, the authors conclude that the typical bean counter role and responsibilities vanished, at least in Finland.¹³

Different reasons are postulated to promote the role change. While Granlund and Lukka (1998, p. 187) see the motivation in “ a fear of the collapse of appreciation of the accounting profession,” others attribute it to a decentralization of the management accounting organization, more advanced technological solutions, and accounting innovations that allow performing routine tasks more efficiently. Moreover, a general tendency toward stronger customer orientation within the management accounting organization, cultural interventions, the skills of the management accountants, and support of the managers are discussed to be important factors in supporting or hindering the role change (Byrne & Pierce, 2007; Goretzki et al., 2018; Järvenpää, 2007; Windeck et al., 2015).

¹² Byrne & Pierce, 2007 refer to what Sathe, 1982 called a *strong controller*.

¹³ The international discourse on the management accounting role is discussed to be spurred in Northern Europe with some of the seminal early works created in Finland, cf. Lukka & Järvenpää, 2018.

2.2.2 Selected recent developments

The vivid discourse on the role of the management accountant of the past few decades is still ongoing (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Baxter & Chua, 2008; Henttu-Aho, 2016; Hyvönen et al., 2015; Karlsson, Hersinger, & Kurkkio, 2019; Lambert & Pezet, 2010; Rieg, 2018) with calls for further research (Goretzki et al., 2018). In the following, a few recent developments relevant to the research questions are portrayed.

Critique of the dichotomy

While studies in the mid-1990s are regularly built around the dichotomy between bean-counters and business partners (cf. Section 2.2.1), in hindsight, Lukka and Järvenpää (2018, p. 309), who contributed to creating some of the earlier works, recently came to the following conclusion:

“We suggest that the strongly polarized and unconnected view of the relation of the bean-counter and business partner/controller roles was primarily a later interpretation, to some extent a self-feeding myth living its own life, detached from what was originally intended to be argued.”

Furthermore, the authors see especially consultancies as relevant actors in increasing the polarization (Lukka & Järvenpää, 2018, p. 310):

“The worldwide consultancy-oriented hype around the business partnering concept has further emphasized the exaggerated separation of the various roles of management consultants.”

Therefore, Lukka and Järvenpää (2018, p. 306) recently recommended a rather “integrative reading” of the early works and promoted viewing the role change as an evolving continuum with the increasing relevance of the business partnering role.

Critique on the idealized view on the business partner and its proliferation in practice

Lambert and Sponem (2012, p. 566) challenge this shift towards the business partner role and point to the scarcity of empirical evidence on the role shift in corporate reality. They motivate their research by stating:

“Historical lag may explain this role’s gradual diffusion within organisations. However, drawing on multiple case-study research, we set out and explore an alternative explanation: that not all firms yearn for business partners.”

Thus, the authors question the popular view that companies strive to realize business partnering in their finance organizations.

Based on their analysis, Lambert and Sponem (2012) identify four different styles of a management accounting function, the discrete, safeguard, partner, and omnipotent style, as depicted in figure 7.

Style	Discrete	Safeguard	Partner	Omnipotent
Authority	Weak	Weak	Strong	Strong
Client	Local	HQ	Local	HQ
Benefits	OM taking responsibility for the set of issues tied to their scope of action; creativity and responsiveness fostered	Primacy of strategic thinking; socialisation of OM	Financial dimension taken into account	Financial dimension taken into account systematically
Risks	Loss of internal control Financial wastage	Sidelined MA function Sub-optimal financial decisions	Drift in governance	Short-sightedness inhibiting OM
Roles	Discrete control of OM behaviour	Socialisation of OM	Decision-making facilitator	Centralisation of power

Source: Adapted from Lambert and Sponem (2012, p. 572); OM = Operational Manager

Figure 7: Different styles of management accountants

By presenting the four different styles, the authors enrich prior findings by adding new dimensions, such as the authority the function has (weak versus strong), the clients they serve (local versus headquarter management; HQ) as well as the benefits, and also the risks that are related with the different styles – on the organizational but also on the individual level.

Interestingly, the authors' level of analysis is the management accounting function, not the individual management accountant. They explain this approach by stating that:

“to capture the role management accountants ‘actually’ play within organisations researchers should develop an in-depth understanding of the context in which they practice.” (Lambert & Sponem, 2012, p. 584):

They find, amongst others, that “the ‘myth’ of the management accountant business partner – close to and heeded by operational managers – is not as commonplace as is widely believed” and confirm prior findings that the combination of being independent and involved is difficult to achieve (Lambert & Sponem, 2012, p. 587). They close by encouraging further research to “question the contemporary fascination with the business partner” as:

“The image of a proactive accountant omnipresent in decision-making casts a long shadow over representations in the minds of management accountants, operational managers and business students alike. It tends to make the first feel guilty, the second threatened, and the third all too easily disappointed”. (Lambert & Sponem, 2012, p. 588)

In a similar vein, Goretzki and Strauss (2018) invite researchers to look closer at the actual situation in practice when reflecting in their recently edited book on “The role of the management accountant”:

“Taken together, it can be argued that although academic interest has increased tremendously in the last decade, our knowledge about management accountants’ actual tasks, roles, organizational status (...) is still rather limited. However, these insights seem to be necessary to build a comprehensive understanding about the management accounting occupation.” (Goretzki & Strauss, 2018, p. 2)

Intrapreneurship in the role of the management accountant

Consultancies and associations representing the management accountant profession play a decisive role in defining the management accountant's publicly perceived image and role (Lukka & Järvenpää, 2018). In discussions on corporate digital finance transformations, the debate on the desired traits and behaviors associated with the management accountant role gained new momentum in the grey literature (ACCA, 2016; IBM Corporation, 2005; PWC, 2017; The American Institute of CPAs, 2017). Intrapreneurial characteristics and behaviors are postulated as central: “In a fast-paced, competitive, entrepreneurial environment, being prepared to take calculated risks (...) and a capacity to be comfortable with uncertainty are increasingly valuable traits that controllers and other finance team members must cultivate” (Lawson, 2016, p. 30), as they have to take-over an “increasingly strategic and entrepreneurial role” (Fast Future Research, 2012, p. 30).

A recent study by Windeck et al. (2015) finds evidence that intrapreneurial role expectations are requested in business reality, as “management accountants were expected to initiate innovations regarding internal products and processes,” “would introduce new structures for work processes,” and “would also have to be involved in and eventually become accountable for developing and implementing the business plan of their respective sales entity or subsidiary” (Windeck et al., 2015, pp. 632, 635, 640).

Hyvönen et al. (2012) and Sharma et al. (2014), as well as Hyvönen et al. (2015), explicitly investigate the nexus between management accountant role and entrepreneurship in corporations through the lens of institutional entrepreneurship theory. Following Maguire et al. (2004, p. 657) and DiMaggio (1988), institutional

entrepreneurship is defined as “activities of actors who have an interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones.” In his longitudinal case study, Hyvönen et al. (2015) explored the role of a management accountant as an institutional entrepreneur. The authors comprehensively outlined the change the management accountant needed to trigger in his organization when aiming to implement modern information technology, specifically an “ERP-linked profitability management system” - and by that changing his role from an “bean-counter” to an “entrepreneurial controller” (Hyvönen et al., 2015, p. 25).

The authors find that:

“The key aspects of institutional entrepreneurship were the enabling relationship with a top management superior, activeness in proposing solutions, willingness to take risks, and the ability to create networks of interested parties with identifiable needs and goals” (Hyvönen et al., 2015, p. 34)

Thus, the authors identify individual traits (e.g., risk-taking) and contextual factors, such as relationships with superiors, as relevant for driving change and innovation through the management accountant in the organization – consistent with frequently discussed factors in intrapreneurship research (cf. 2.3).

To sum up, the role of the management accountant is of interest to academics since the 1980s, and interest remains unbroken. Recent discourse seems to shift away from discussing ideal types towards interest in the actual status in corporate reality and becoming more nuanced. One nuance being entre-/and intrapreneurship within the management accountant role, which seems to offer new research avenues.

2.3 Dominant concepts in intrapreneurship

Intrapreneurial behavior happens at the nexus of the individual and the organization. Previous research indicates that both organizational and individual factors are decisive for its realization (Åmo & Kolvereid, 2005; Blanka, 2018; Menzel, Aaltio, & Ulijn, 2007; Pinchot & Pellman, 1999). In scholarly literature, various theories and concepts have been discussed to explain and facilitate the intrapreneurial behavior of the individual. Those concepts are regularly taken or extended from entrepreneurship literature to intrapreneurship, as intrapreneurship emerged as a sub-field from entrepreneurship research (Antoncic & Hisrich, 2003; Blanka, 2018; Elert & Stenkula, 2020).

The following sections briefly introduce the phenomenon of intrapreneurial behavior as well as selected theoretical concepts that inform intrapreneurship research and serve as *guiding perspectives* for the mixed-methods study.

2.3.1 Intrapreneurial behavior and its effects

Entrepreneurship is commonly defined as “the creation of organizations” (Gartner, 1989, p. 47). There are many definitions for intrapreneurship (Antoncic & Hisrich, 2003; Blanka, 2018; Sharma & Chrisman, 1999). Particularly the level of analysis, individual versus organizational level, is a topic of ongoing debate (Blanka, 2018; Douglas & Fitzsimmons, 2013).¹⁴ This work adopts the individual-level perspective and views intrapreneurship as an individual-level phenomenon. More precisely, it refers to intrapreneurship as the entrepreneurial behavior of individuals in an employment role within an established organization (Blanka, 2018; Douglas & Fitzsimmons, 2013).¹⁵ Thus, an intrapreneur is a corporate employee who “recognizes opportunities and develops innovations from within an existing hierarchy” (Camelo-Ordaz, Fernandez-Alles, Ruiz-Navarro, & Sousa-Ginel, 2012, p. 515). Contrasting entrepreneurs with intrapreneurs, three key differences are postulated to exist: First, intrapreneurs can employ a company’s existing resources. Second, they act within established organizations, and third, they have to deal with their existing bureaucracy and policies (Camelo-Ordaz et al., 2012).

¹⁴ The concept of intrapreneurship is closely related to concepts such as *corporate entrepreneurship* or *entrepreneurial orientation* that refer to the firm level. For a review and reconciliation of concepts that refer to entrepreneurial behavior within established firms, see Sharma & Chrisman, 1999 and Blanka, 2018.

¹⁵ For a comprehensive literature review on intrapreneurship definitions, see Neessen, Caniels, Vos, & Jong (2018).

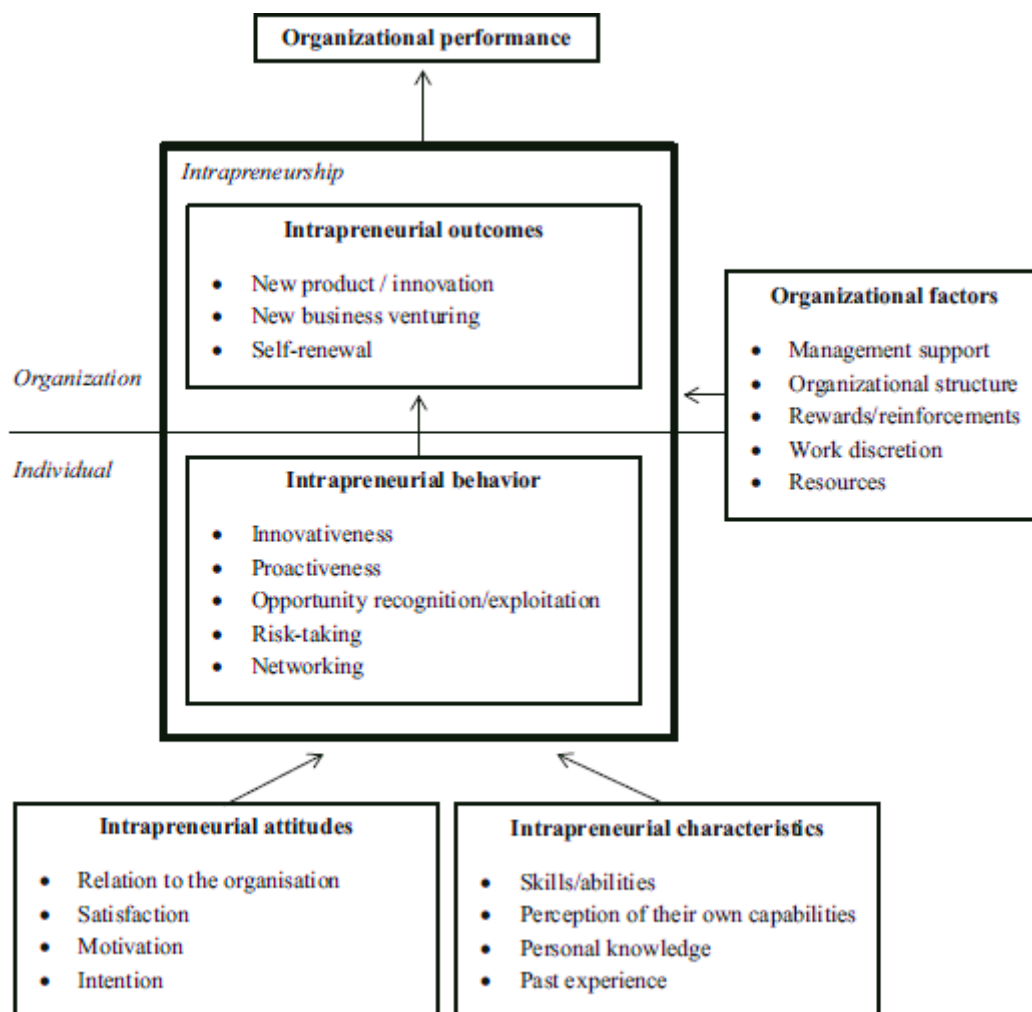
The concept of individual-level intrapreneurship can be traced back to Pinchot (1985), who introduced the concept with his seminal work “Intrapreneuring. Why you don’t have to leave the corporation to become an entrepreneur” and positioned intrapreneurship as a bottom-up process of individuals who trigger change with the objective of improving the organization (Blanka, 2018; Pinchot, 1985). “Intrapreneurs are any of the ‘dreamers who do.’ Those who take hands-on responsibility for creating innovation of any kind within an organization. They may be the creators or inventors but are always the dreamers who figure out how to turn an idea into a profitable reality” (Pinchot, 1985, p. ix). Intrapreneurship describes self-determined and voluntary behavior as the decision to engage in intrapreneurial behavior is a personal one (Åmo & Kolvereid, 2005; Blanka, 2018; Rigtering & Weitzel, 2013). Furthermore, intrapreneurial behavior represents a combination of *innovative*, *proactive*, and *risk-taking* behavior (Jong, Parker, Wennekers, & Wu, 2015; Wakkee, Elfring, & Monaghan, 2010). Jong and den Hartog (2010, p. 24) define *innovative behavior* in an intrapreneurial role as “initiation and intentional introduction (within a work role, group or organization) of new and useful ideas, processes, products or procedures.”¹⁶ Intrapreneurs identify a problem, look for possible solutions, communicate those to management, initiate prototype construction or alternative methods to assess and implement it (Jong et al., 2015). *Proactive behavior*, in turn, is associated with forward-looking and pioneering behavior. It can be defined as “self-initiated and anticipatory action that aims to change and improve the situation or oneself” (Parker & Collins, 2010, p. 635). This might be directed to improve the fit between the environment and the organization, e.g., by identifying external threats or improving the organization's internal environment (Jong et al., 2015). Thus, it emphasizes the future-oriented aspect of intrapreneurial behavior. In contrast, intrapreneurial *risk-taking* refers to the acceptance of potential losses and the tendency to take the next steps without reaching consensus or receiving prior permission from management in anticipation of a positive outcome (Jong et al., 2015; Valsania, Moriano, & Molero, 2016). Especially two factors have been identified as necessary prerequisites for intrapreneurial behavior: individual self-determined behavior and organizational features, such as structures and organizational support, which we will discuss in more detail in the following sections 2.3.2 – 2.3.5. (Åmo & Kolvereid, 2005; Antoncic & Hisrich, 2001; Blanka, 2018; Elert & Stenkula, 2020).

¹⁶ In their work, Jong, Parker, Wennekers, & Wu, 2015 do not use the terminology of intrapreneurial behavior but refer to “entrepreneurial behavior by employees”.

By challenging the status-quo through intrapreneurial behavior, individuals might face reputation damage, job loss, less satisfactory co-worker relations, or internal conflict (Janssen, 2003; Jong et al., 2015; Parker & Collins, 2010). However, intrapreneurial employees are considered crucial against the backdrop of an increasingly competitive and turbulent environment as their behavior is linked to gaining a competitive advantage and being innovative. More specifically, entrepreneurial behavior within existing firms is associated with strategic renewal and firm growth (Antoncic & Hisrich, 2001; Veenker, van der Sijde, Duing, & Nijhof, 2008), firm revitalization (Antoncic & Hisrich, 2001), and long-term improvement of financial performance (Bierwerth, Schwens, Isidor, & Kabst, 2015; Zahra & Covin, 1995). Popular literature often highlights examples, such as 3M's Post-it notes or Google's Gmail, as well-known cases for successful intrapreneurship (Knippen, 2017).

Despite comprehensive agreement in research on the beneficial character of intrapreneurship for corporations and society, there are also notable exceptions pointing at potentially harmful effects (Elert & Stenkula, 2020; Foss, Foss, & Klein, 2007). Elert and Stenkula (2020, p. 12) state "that the common perception of intrapreneurship as inherently beneficial should be reexamined." The authors develop a taxonomy illustrating how intrapreneurial behavior can have different outcomes, productive or non-productive ones, depending on the "rules of the game," such as workplace norms on the firm level or ecological regulations on the societal level (Elert & Stenkula, 2020, p. 1). They exemplify that the intrapreneurial behavior of an employee might lead to decreasing the profitability of a firm or circumventing compliance rules.

Neessen et al. (2018) recently conducted a systematic literature review to analyze the status of the dispersed phenomenon of intrapreneurial behavior in academic literature. Based on their findings, the authors developed an integrated multilevel framework of intrapreneurship, which is presented in figure 8.



Source: Taken from Neessen et al. (2018, p. 17)

Figure 8: Framework of intrapreneurship

Neessen et al. (2018) conceptualize intrapreneurship as a process triggered by the individual and results in organizational outcomes. Thus, the framework includes two levels, the organizational as well as the individual level. The individual level, in turn, consists of three categories: *Intrapreneurial behavior*, *attitudes*, and *characteristics*, the latter two influencing the first. According to the authors, this structure is inspired by the Theory of Planned Behavior, an established theoretical lens in intrapreneurship research (Ajzen, 1991; cf. 2.3.3). On the organizational level, the authors mention organizational factors that influence intrapreneurial outcomes on the level of the organization. Those, in turn, impact organizational performance. Each category in the framework lists the top four to five dimensions the authors found in their literature review (Neessen et al., 2018).

2.3.2 Personality

In the '60s and '70s, the nature-versus-nurture discussion in entrepreneurship research aimed at finding out whether entrepreneurs are born or made, and thus researchers tried to identify the *entrepreneurial personality* or particular *entrepreneurial trait*' – regularly by contrasting entrepreneurs with non-entrepreneurs or managers (Brockhaus, 1980; McClelland, 1967; McClelland, 1987). In his meta-analysis, Brandstätter (2011, p. 223) defines personality traits as “complex, genetically co-determined psycho-physiological structures (...) which originate and regulate the individual ways of experience and action.”¹⁷ Following this definition, traits can be regarded as “*causes* of mental and behavioral processes” (Brandstätter, 2011, p. 223). The Five-Factor Model of personality traits has emerged as the potentially most dominant approach. It covers the following five dimensions, which are abbreviated with the acronym OCEAN: Openness to Experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism (McCrae & Costa, 2010; McCrae & John, 1992).¹⁸ This research stream characterizes entrepreneurs compared to managers as more open to experience, more conscientious, more extroverted, less agreeable, and ranking lower on neuroticism (Brandstätter, 2011). Obschonka et al. (2013, p. 105) note that “this personality profile is not meant to relate exclusively to entrepreneurs only but to reflect a characteristic constellation of traits that makes entrepreneurial behavior more likely.”

Extensive research could prove that personality traits are valid predictors for job performance (personality-performance link). However, there is less consensus on traits' predictive power on entrepreneurial success (Brandstätter, 2011; Leutner, Ahmetoglu, Akhtar, & Chamorro-Premuzic, 2014; Zhao, Seibert, & Lumpkin, 2009). In their meta-analysis, Rauch and Frese (2007) could find proof that more narrow traits (need for achievement, self-confidence, innovativeness, stress tolerance, need for autonomy, and proactive personality) that are tailored to entrepreneurial behaviors or outcomes could produce higher correlations.

With regards to intrapreneurs, there are few studies explicitly investigating their particular traits. Three noteworthy examples are Davis (1999), Sinha and Srivastava (2013), and Williamson et al. (2013). Davis (1999) analyzed which attributes are uniquely ascribed to intrapreneurs by managers. Williamson et al. (2013) examined the personality traits of engineers regarding their suitability for an intrapreneurial role, and Sinha and Srivastava (2013) investigated the impact of traits and selected work values

¹⁷ For an elaboration on genetic influences on entrepreneurial activity, see Nicolaou & Shane, 2009.

¹⁸ For a critical discussion of the Big Five Model and alternative models, see Feher & Vernon, 2021.

on innovative behavior labeled as intrapreneurial orientation. The authors find a positive association between extraversion and innovative behavior and a negative association between neuroticism and innovative behavior (Blanka, 2018).

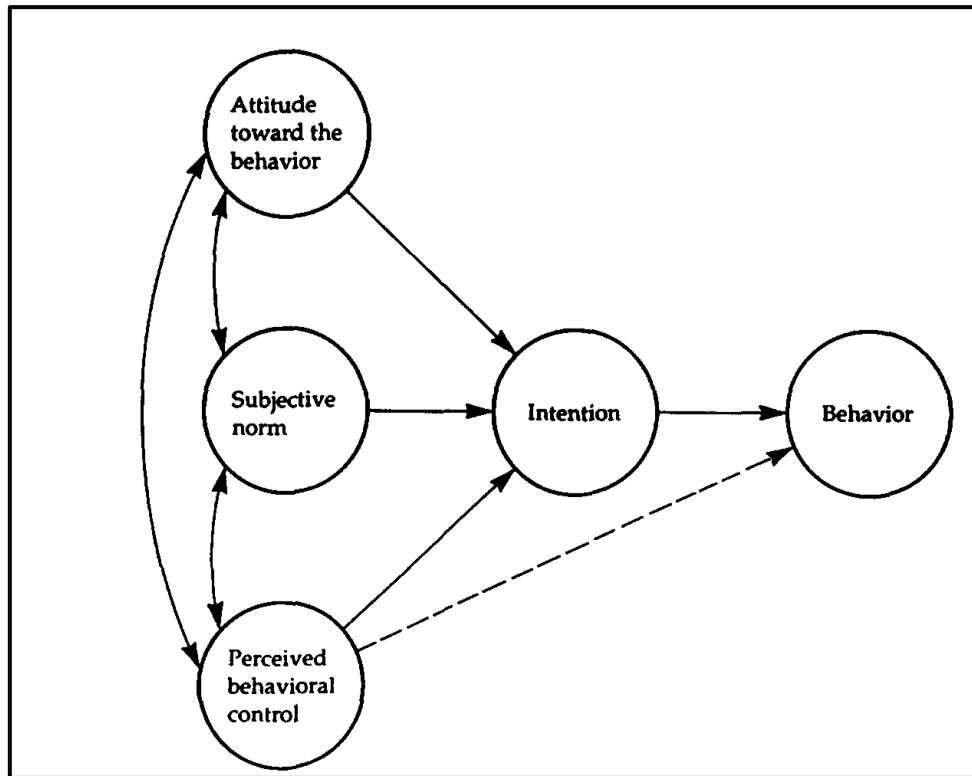
2.3.3 Intention and the Theory of Planned Behavior

Entrepreneurship research shifted in the late '80s from a strong trait orientation towards a behavior orientation. Pure trait approaches were perceived as “unfruitful” since direct measures between traits and entrepreneurial outcomes were weak. Thus, research attention shifted to what an entrepreneur does and not who he/she is (Gartner, 1989, p. 47; Shaver & Scott, 1991). As a consequence, the concept of entrepreneurial intention became a dominant construct in entrepreneurship research. However, it lacks a clear and uniform definition. Two prominent definitions are the ones of Bird (1988) and Thompson (2009). Bird (1988, p. 442) refers to entrepreneurial intentions as “entrepreneurs’ states of mind that direct attention, experience and action toward a business concept” and emphasizes that following organizational outcomes, such as growth or survival, are due to these entrepreneurial intentions.

In a similar vein, Thompson (2009, p. 676) defines entrepreneurial intent as “self-acknowledged conviction by a person that they intend to set up a new business venture and consciously plan to do so at some point in the future.” The wide-spread use of the entrepreneurial intention concept in entrepreneurship research can be attributed to its perceived role as an important predictor or proxy of entrepreneurial behavior (Lee, Wong, Foo, & Leung, 2011; Thompson, 2009; Webb & Sheeran, 2006; Zhao et al., 2009). The Theory of Planned Behavior (TPB) by Ajzen (1985; 1991; 2002) posits intention as the direct antecedent of behavior, as depicted in figure 9.¹⁹ According to this theory, behavioral intentions capture the motivational factors that impact a particular behavior. They indicate how much effort an individual is willing to invest in executing a specific behavior. The assumption is that the higher the intention, the higher the probability that the behavior is performed. However, the prerequisite is that the intended behavior is under volitional control. That is, the person has the freedom to decide whether to perform the behavior or not and has the required resources and opportunities to do so. Behavioral intention, in turn, is explained by *perceived behavior control*, *subjective norm*, and the *attitude toward the behavior*. *Perceived behavior control* describes an individual’s perception of how easy or difficult it is to perform the intended

¹⁹ For an overview of alternative theories that assume an immediate link between intention and behavior, see Webb & Sheeran, 2006.

behavior. It relies on anticipations as well as past experiences and is very similar to Bandura's (1982) self-efficacy concept (Ajzen, 1991). *Subjective norm* refers to a social factor that describes the social pressure associated with the behavior performance. *Attitude* corresponds to the extent to which an individual assesses a certain behavior as favorable or unfavorable (Ajzen, 1991).



Source: Taken from Ajzen (1991, p. 182)

Figure 9: Theory of Planned Behavior

Extensive research could validate the hypothesized relationships of the Theory of Planned Behavior across countries and contexts (Kautonen, van Gelderen, & Fink, 2015; Liñán & Chen, 2009).

With regards to intrapreneurship, Douglas and Fitzsimmons (2013) differentiate between entrepreneurial and intrapreneurial intentions and find evidence that intrapreneurs and entrepreneurs differ regarding their cognitions. More precisely, the attitudinal antecedents of intrapreneurial and entrepreneurial intentions diverge. While risk tolerance is negatively associated with intrapreneurial intentions, there is no significant relationship with entrepreneurial intentions. Besides, attitudes regarding ownership, autonomy and income are insignificantly related to intrapreneurial

intentions, but there is a positive relation to entrepreneurial intentions. Individual self-efficacy has a positive and significant relation to both entrepreneurial and intrapreneurial intentions. The results support the applicability of the Theory of Planned Behavior in the intrapreneurship context and emphasize that intrapreneurial and entrepreneurial intentions are differing constructs requiring an adapted intention scale.

2.3.4 Self-efficacy and the Social Learning Theory

The concept of self-efficacy is rooted in Bandura's (1977) Social Learning Theory.²⁰ It refers to an individual's "judgements of how well one can execute courses of action required to deal with prospective situations" (Bandura, 1982, p. 122). Put differently, it can be described as the belief in one's abilities to successfully accomplish a task or a series of tasks (Bandura, 1977). Following Bandura's (1982) social learning view, self-efficacy judgments can be based on four main information sources. First, performance attainments (prior experience). Second, learning through observing other's performance, also called vicarious learning. Third, social encouragement, e.g., through verbal persuasion, and fourth, one's own physiological state (Bandura, 1982). Highly self-efficacious individuals are described as having higher objectives for themselves and a more substantial commitment to those. Besides, they invest more energy to overcome obstacles, are more persevering to master those, frame opportunities more positively, and accept a higher level of risk as opposed to those individuals who show a low level of self-efficacy (Krueger & Dickson, Peter, R., 1994; Mohammed & Billings, 2002; Wood & Bandura, 1989). "Individuals who believe themselves to be inefficacious are likely to effect limited change even in environments that provide many opportunities" (Bandura & Wood, 1989, p. 806).

Previous research linked self-efficacy to entrepreneurship and identified individual self-efficacy as a predictor for opportunity recognition, an important driver for entrepreneurial intentions and ultimately behavior (Boyd & Vozikis, 1994; Krueger & Brazeal, 1994; Markman, Balkin, & Baron, 2002). Krueger and Brazeal (1994, p. 94) put it quite bluntly: "No self-efficacy, no behavior." In this context, the concept of entrepreneurial self-efficacy (ESE) has been established. It describes the individual's belief that one can successfully accomplish tasks related to individual entrepreneurship (Douglas & Fitzsimmons, 2013). Recently, scholars started to investigate whether ESE is also associated with intrapreneurial intentions and behavior. They established the term

²⁰ The Social Learning Theory by Bandura (1977) describes the learning of novel behavior as a cognitive process and proposes that cognition, behavior and the environment are reciprocally connected.

intrapreneurial self-efficacy (ISE). Results strongly indicate a relationship between ISE and intrapreneurial behavior (Blanka, 2018; Douglas & Fitzsimmons, 2013; Globocnik & Salomo, 2015; Wakkee et al., 2010). On a critical note, Globocnik and Salomo (2015) find that individuals equipped with high levels of ISE may even perform bootlegging behavior, circumvention of formal structures, and legitimization to pursue their own company-related ideas.

2.3.5 Innovation climate and intrapreneurial environment

In organizational science, there is a long tradition of investigating the impact of the organization on its members (Glick, 1985; Weick, 1995). The origin of this research interest can be traced back to Lewin (1936), who described individual behavior as a function of the individual and its psychological environment (Weick, 1995). To analyze how individuals experience and describe their organizational environments, particularly their work settings, the concepts of organizational culture and organizational climate have been comprehensively applied (Glick, 1985; Schneider, Ehrhart, & Macey, 2013; Schneider, González-Romá, Ostroff, & West, 2017). Both concepts have a definitional and conceptual overlap. However, there are crucial differences to consider (Bergmann, Geissler, Hundt, & Grave, 2018).²¹

Organizational culture can be defined as “the shared basic assumptions, values, and beliefs that characterize a setting and are taught to newcomers as the proper way to think and feel, communicated by the myths and stories people tell about how the organization came to be the way it is” (Schein, 2010; Schneider et al., 2013, p. 362). Thus, organizational culture belongs to the deep-rooted structures of an organization, evolves over time, and may only exist at an individual’s preconscious awareness level (Schneider et al., 2017). Organizational culture research tries to investigate “individuals underlying assumptions and values of *why* they behave the way they do” (Bergmann et al., 2018, p. 702; Schein, 1990).²² In contrast, organizational climate refers to “*how* members of an organization perceive and interpret their environment” (Bergmann et al., 2018, p. 701). It can be defined as “the shared perceptions of and the meaning attached to the policies, practices, and procedures employees experience and the behaviors they observe getting rewarded and that are supported and expected” (Schneider et al., 2013, p. 362). To sum it up, “climate offers an approach to the *tangibles* on which managers

²¹ For a comprehensive discussion on the differences of organizational climate and culture, see Schneider, Ehrhart, & Macey, 2013.

²² For an exemplary work on the application of the culture concept in the context of intrapreneurship, see Menzel, Aaltio, & Ulijn, 2007.

can focus to generate the behaviors they require for effectiveness, and culture offers the *intangibles* that likely accrue to produce the deeper psychology of people in a setting [emphasis added]” (Schneider et al., 2013, p. 381).

While the *psychological climate* captures these perceptions on an individual level, the *organizational climate* represents the aggregation of those individual perceptions (Glick, 1985; Schneider et al., 2013).²³ As there is a multitude of policies, practices, and procedures individuals may experience, Schneider and Reichers (1983, p. 21) made the point that “work settings have numerous climates and that these climates are for *something*. (...) To speak of (.) climate per se, without attaching a referent is meaningless”. The authors called for specific climates such as safety climate (Wu, Chen, & Li, 2008) or service climate (Zohar & Luria, 2005).

In the context of intrapreneurship, the innovation climate is of particular interest. According to Jaiswal and Dhar (2015) and Scott and Bruce (1994), the climate for innovation refers to employee perceptions of their work environment concerning its encouragement for risk-taking behavior, allocation of sufficient resources, and provision of a challenging work environment that promotes the application of creative approaches. It is seen as an antecedent of innovative and creative behavior that is expected from intrapreneurial employees and emerges from the interactions of the employee with the work environment (Eckhardt, 2015; Jung et al., 2003; Jung, Chow, & Wu, 2003; Lee et al., 2011; Schneider & Reichers, 1983; Scott & Bruce, 1994).

²³ For an elaboration on if and how the psychological climate can be aggregated to the organizational climate, see Schneider et al., 2013.

2.4 Summary

The theoretical lens of role theory, literature on the role of the FBP, and entre- and intrapreneurship concepts can serve as useful *guiding perspectives*²⁴ to gain a more nuanced understanding of the phenomenon of intrapreneurial behavior in the Finance Business Partner role.

In their theory of organizations, Katz and Kahn (1978) develop the role concept as a central element. They aim to explain roles in social systems, such as in a corporation, and role behavior. Thus, it appears as an insightful theoretical lens through which to understand the role of the Finance Business Partner and its behavior in this role.

According to Katz and Kahn (1978), roles represent the link between the organizational and the individual level of a system and are conceived as a set of expected behaviors. Role taking is understood as a result of a cyclical process and primarily influenced by the social setting the person operates in, such as the expectations of others (role senders, such as superiors or subordinates). However, also attributes of the person (e.g., motives and values), organizational factors (e.g., organizational structure and formal policies), and interpersonal factors (e.g., quality of relationships) shape role behavior. Moreover, the authors explain the phenomena of role conflict and ambiguity resulting from diverging expectations or uncertainty of an individual on what is expected. Both phenomena might have negative psychological effects (Katz & Kahn, 1978).

By defining ‘role’ through a set of expectations and proposing the above-mentioned influencing factors, role theory provides an insightful frame for analyzing role-related phenomena. First, it helps to understand how an individual role (such as the Finance Business Partner role) forms part of a larger system (e.g., corporate organization). Second, it contributes to identifying factors that might shape a specific role behavior, namely intrapreneurial behavior. Consequently, past contributions in management accounting research comprehensively drew upon this theoretical lens when analyzing the role of the management accountant (cf. 2.1.3). This role is of scientific interest already since the 1980s. Particularly the role change from a past orientation towards a stronger future and business orientation is an ongoing interest in academia, grey literature, and anecdotes from practice. Since the mid-1990’s discussions frequently contrast the rather negatively connotated traditional management accountant, labeled as “bean counter,” with the rather positively perceived contemporary management accountant, described as “business partner.” While the “bean counter” is described as

²⁴ In line with Byrne & Pierce (2007), Marginson (1999) and Berry, Loughton, & Otley (1991).

focusing primarily on the fulfillment of formal requirements, within the finance organization, the “business partner” is characterized by a high interaction with top management and active contribution to decision making. Many reasons are postulated to cause the role change, such as technological advancements. However, in recent years the dichotomy is more and more criticized with a call to view the role change as an evolutionary continuum, the business partner being at an advanced stage (Goretzki & Strauss, 2018).

The discussion on the role change of the management accountant is discussed to influence the expectations of stakeholders (role senders) such as counterparts from the business (operational managers) and the individual in the role (focal person) alike (Lambert & Sponem, 2012).

Especially, intrapreneurial characteristics and behaviors are postulated to become increasingly relevant in grey literature but also in scientific contributions. This particularly in the context of corporate digital finance transformations with the introduction of new technology (Lawson, 2016; Windeck et al., 2015). The background is that intrapreneurial behavior is widely acknowledged to trigger innovation within established organizations (cf. 2.2). Intrapreneurship is defined as a bottom-up process of individuals who trigger change to improve an organization (Blanka, 2018; Pinchot, 1985). The individual, the intrapreneur, is a corporate employee who “recognizes opportunities and develops innovations from within an existing hierarchy” (Camelo-Ordaz et al., 2012, p. 515). Thus, intrapreneurship research can provide an additional lens to role theory and literature on the management accountant. First, it provides a definitional and conceptual understanding of intrapreneurial behavior. Second, it proposes theoretical foundations that explain how the intrapreneurial behavior of an individual, such as an employee in the role of a Finance Business Partner, comes into action. One of those being the Theory of Planned Behavior (TPB) by Ajzen (1985; 1991; 2002). It is informing intrapreneurship research by proposing behavioral intention to be the direct antecedent of certain behavior. Intention, in turn, is shaped by social pressure associated with the behavior (social norm), an individual’s attitude towards the behavior, as well as its perception of how difficult it is to perform this behavior (perceived behavior control) (Ajzen, 1991). The Social Learning Theory developed by Bandura (1977) is another theory informing intrapreneurship research. It proposes self-efficacy, which describes the belief in own abilities to accomplish (a series) of tasks. It is similar to Bandura’s (1982) ‘perceived behavior control’ as a critical predictor for behavior.

An individual's personality and the innovation climate of an organization (e.g., provision of resources, management encouragement) are other concepts regularly discussed in intrapreneurship research to influence intrapreneurial behavior (Blanka, 2018; Jaiswal & Dhar, 2015; Neessen et al., 2018; Scott & Bruce, 1994). Recently, an integrated process for intrapreneurship, including the most frequently discussed dimensions on the individual and organizational level in the intrapreneurship domain, was proposed (Neessen et al., 2018).

To conclude, role theory, literature on the role of the management accountant, intrapreneurship concepts, and seminal theories informing this domain, such as Theory of Planned Behavior or Social Learning Theory, are the theoretical fundamentals of this thesis. They offer insightful perspectives that can guide the exploration of factors that promote or hinder intrapreneurial behavior in the role of the Finance Business Partner – on the individual as well as the contextual level the person operates in – the objective of the present thesis.

3 Qualitative pre-study: Exploring the status-quo and antecedents of intrapreneurial behavior in the Finance Business Partner role

3.1 Reasons for qualitative interview-based research

The pre-study adopts a qualitative, interview-based approach using experts from the field. This approach is considered appropriate in light of the research problem: There is only scarce and ambiguous knowledge on the Finance Business Partner role in contemporary practice. Knowledge is particularly missing on their actual tasks, the context in which they operate, and on how intrapreneurial behavior relates to the role, despite the strong interest in this role from academia as well as practice (Goretzki & Strauss, 2018, p. 2; Lambert & Sponem, 2012, p. 584). Thus, the outset situation resembles what Blumer (1986, p. 36) described by stating:

“The initial position of the social scientist and the psychologist is practically always one of lack of familiarity with what is actually taking place in the sphere of life chosen for study.”

Therefore, the pre-study aims to understand this “sphere of life” by *exploring the status quo of the Finance Business Partner role in contemporary organizations* with emphasis on how intrapreneurial behavior relates to this role by listening to the voices of individuals working in this ‘sphere’ (RQ 1).

Moreover, even though there is a variety of factors discussed in role theory relevant for role behavior (Katz & Kahn, 1978), a plethora of factors discussed in management accounting literature relevant for finance business partnering (Goretzki & Strauss, 2018) as well as a multitude of factors discussed in intrapreneurship research relevant for intrapreneurial behavior (Neessen et al., 2018), there is only very limited knowledge on the factors that impact intrapreneurial behavior in the particular role of the Finance Business Partner. Thus, the second aim of the pre-study is to *explore factors relevant to this unique setting* (RQ 2), which we can quantitatively test in the second phase of the mixed-methods study (cf. 1.3).

Qualitative research has been deemed suitable for this context as it allows the analysis of an individual’s perceptions, views, and experiences on a specific phenomenon under study and generates rich insights into complex real-life situations. The collection of verbal data, such as through interviews, allows making knowledge or experiences explicit, which otherwise would have been kept implicit by the subject under study or

other experts in the field. Moreover, semi-structured interviews offer a combination of openness to follow the interviewee to gain rich insights and at the same time a certain structure to delve into previously defined topics relevant for the research questions (Creswell, 2003; Flick, 2014). Meuser and Nagel (2009) consider expert interviews as a specific application form of semi-structured interviews. Through expert interviews, organizational members can share their technical knowledge, process knowledge, and interpretive knowledge on a phenomenon under study from their professional sphere of life (Bogner & Menz, 2009; Meuser & Nagel, 2009).

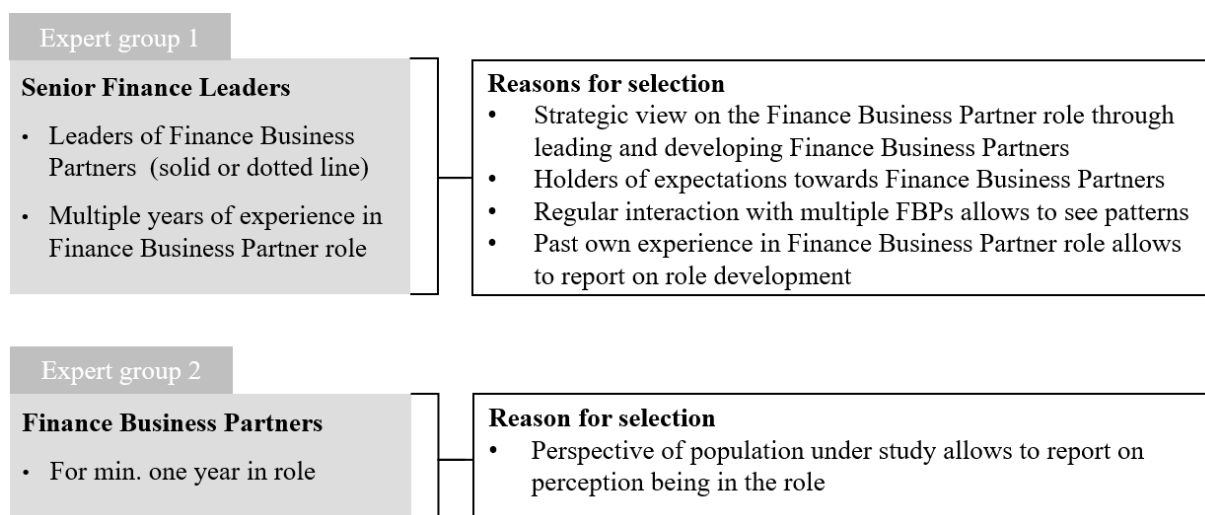
Considering the overarching mixed-methods design, Barton and Lazarsfeld (1955) encourage the use of a qualitative phase for the exploration of the phenomenon under study to come up with hypotheses that can be tested in a following quantitative step. According to the authors, the qualitative approach is a precondition for quantitative research. Without the qualitative phase, particular insights could not be generated, and the specific phenomenon under study could not be adequately investigated (Flick, 2018).

3.2 Methodological approach

3.2.1 Data collection and Sample

In line with the overarching idea of the mixed-methods design (cf. Section 1.3) and the previously outlined reasons for a qualitative interview-based approach (cf. Section 3.1), we followed an explorative approach when collecting the qualitative pre-study data between October 2018 and May 2019. To generate rich and comprehensive data, first, on the *status quo of intrapreneurial behavior in the role of the FBP* in corporate reality and second, to *explore factors that hinder or promote intrapreneurial behavior in this role* (RQ 1 and 2), we conducted 11 semi-structured expert interviews following methodological recommendations by Flick (2014), Weiss (1995) and Meuser and Nagel (2009). The interviews were performed with experts from the three studied organizations (O1-O3) who can be clustered into two different expert groups. The first expert group consisted of *Senior Finance Leaders* who had a strategic view on intrapreneurial behavior in the Finance Business Partner role through leading and developing Finance Business Partners. Moreover, they had their own profound experience as a Finance Business Partner as they performed this role for multiple years in the past, before being promoted to a Senior Finance Leader. The second expert group consisted of current *Finance Business Partners* who could share their perception filling

this role as they were performing it for at least one year at the time of the interview. Thus, we engaged with a multi-perspective sample to gain comprehensive and rich insights from two hierarchy and seniority levels, allowing us to triangulate perspectives. Figure 10 presents an overview of the two expert groups with the respective selection criteria and the reasons for interviewing those.



Source: Own illustration

Figure 10: Overview of expert groups

The interview partners were recruited based on the previously outlined criteria for each expert group via purposive sampling by the organization's contact person for the research study. This sampling strategy aligns with the overarching exploratory sequential mixed-methods design and offered access to key informants who are remarkably experienced and knowledgeable about the phenomenon under investigation. Moreover, it allowed the study under the most effective use of limited resources, which otherwise would not have been possible (Creswell, 2015; Patton, 2002). 64% of the sample were male. Notably, eight experts (72%) lived and worked in Europe, one person in Asia, one person in America, and one person in Africa.²⁵ An overview of the anonymized interviewees' details is attached in appendix 1.²⁶ We followed established ethical standards and guaranteed anonymity to all experts (Schnell & Heinritz, 2006).

²⁵ Current work location (continent) was not always consistent with original home continent as experts moved for work reasons.

²⁶ In order to ensure the anonymity of the interview partners and to comply with the APA Manual and Ethics Code, all interviewees were anonymized by using identifiers, cf. American Psychological Association, 2010.

Every interview partner signed a consent form agreeing to the use and treatment of the interview data. A template of the respective form is attached in appendix 2 (Flick, 2014).

We adopted a sequential interview approach. First, we interviewed experts from both expert groups in O1 until saturation in new information and variables for answering research questions one and two was reached (Guest, Bunce, & Johnson, 2006)²⁷. We then started the interviews in O2 and O3 to validate and potentially explore further factors.

We chose a sequential approach as O1 offered the most comprehensive access to interviewees. With O2 and O3, time resource investment needed to be kept to a minimum, and the number of interviews needed to be defined a priori when the organization agreed to participate in the research project.²⁸

We developed two slightly different interview guidelines for the two expert groups adjusted to their role and background. After introducing the interview procedure, the semi-structured interviews consisted of three major parts. The first part dealt with the respondent's background to check the belonging to the respective expert groups and gain in-depth insights into its career path and its typical day as a Senior Finance Leader or Finance Business Partner. The second part of the interview transitioned to the core of the research study. It included relevant questions to explore the status quo of the FBP role in corporate reality and questions specifically tailored to the research questions (cf. Section 1.2). The design of the openly formulated questions was inspired by the theoretical lenses of role theory and entre- and intrapreneurship concepts which served as *guiding perspectives* due to their pertinence to the research topic, in line with Byrne and Pierce (2007), Marginson (1999) and Berry et al. (1991). Next to the prepared questions, we remained open to follow the interviewee to discover new perspectives. This approach reflects the largely exploratory nature of the qualitative pre-study. The third interview part dealt with the interviewee's demographics before the interview was concluded by outlining the next research steps and thanking the interview partner. The interview guidelines for both expert groups are attached in appendices 3-4.

The interviews lasted on average 1:06h and were conducted in person via phone or video call in the interviewee's preferred language, either German or English.

²⁷ Guest, Bunce, & Johnson, 2006 find that saturation of basic elements starts with the sample size of six.

²⁸ The author of the present thesis was related to one organization as she was a former employee. In this role, she also served as contact person for the organization.

We recorded the interviews and took notes during and after the interviews utilizing a reflection guideline to ensure the reflexivity of the researcher (cf. Reflection guidelines in appendices 3-4; Flick (2014).

3.2.2 Data analysis

We fully transcribed the 11 recorded interviews and followed the *reflexive thematic analysis method* for coding and analyzing the data as proposed by Braun and Clarke (2006; 2012).²⁹ “Thematic analysis is a method for identifying, analyzing and reporting patterns (themes) within data” (Braun & Clarke, 2006, p. 79) and “is not wedded to any pre-existing theoretical framework” (Braun & Clarke, 2006, p. 81). Thus, it can be regarded as an appropriate methodological approach for the analysis of the qualitative pre-study that is in line with pragmatism, the overarching research paradigm of the present thesis. Due to the method’s openness to different paradigms, it offers flexibility and combines elements of different approaches, such as content analysis (Mayring, 2000; Schreier, 2012) and grounded theory analysis (Glaser & Strauss, 1967).

Similar to content analysis, the thematic analysis applies a systematic procedure to analyze qualitative data. However, contrary to content analysis, thematic analysis allows for developing codes from the data and theoretical considerations. It looks at broader units of analysis and tends not to quantify (Braun & Clarke, 2006). In contrast, content analysis aims to interpret data by using a pre-defined coding frame based on theoretical models to reduce data, often focusing on the micro-level (e.g., phrase or word) and using frequency counts (Flick, 2014; Wilkinson, 2000),

The thematic analysis method differs from grounded theory (Glaser & Strauss, 1967) in that sense that thematic analysis does not aim to inductively develop a theory through a cyclic approach of data collection, coding, analysis, writing, etc. and does not understand codes as *emerging* from the data but acknowledges the active role of the researcher in identifying the codes and themes (Braun & Clarke, 2006; Braun & Clarke, 2013; Ely, Vinz, Downing, & Anzul, 1997).³⁰

²⁹ Braun & Clarke 2013, p. 56 discuss sample size requirements for reflective thematic analysis and point at the criteria of saturation as well as on the idea of providing a “*complete* and *truthful* picture of the object under study”. Considering those criteria, the authors propose a sample size of 6-15 interviews which is in line with evidence-based recommendations of Guest et al. 2006 who find that saturation occurred within the first 12 interviews. Basic elements on themes were already present within the first six interviews.

³⁰ For a comprehensive discussion on the communalities and differences of thematic analyses techniques, see Clarke & Braun, 2019 and Braun, Clarke, Hayfield, & Terry, 2019.

Braun et al. (2019, 848f) describe the active role of the researcher in the reflexive thematic analysis as follows:

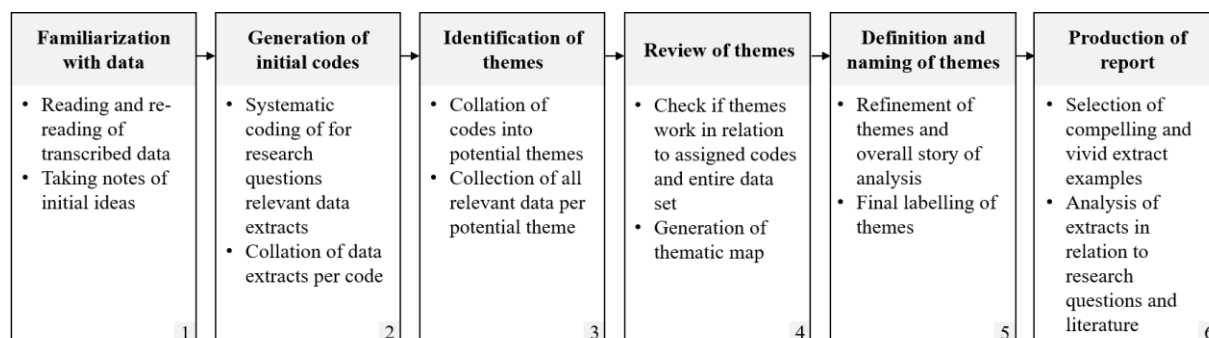
“The researcher is a storyteller, actively engaged in interpreting data through the lens of their own cultural membership and social positionings, their theoretical assumptions and ideological commitments, as well as their scholarly knowledge.”

Following the above reasoning, thematic analysis is regarded as useful to achieve the objective of the qualitative pre-study, to explore the status quo of intrapreneurial behavior in corporate reality (RQ 1), and to identify factors (themes) out of the interview data that might hinder or promote intrapreneurial behavior (RQ 2). Thematic analysis is rooted in psychological research. However, it has also been employed across behavioral and social sciences (Frith & Gleeson, 2004) and especially in research on the role of the management accountant (Byrne & Pierce, 2018).

We employed the software package MAXQDA 2020 (Verbi GmbH) to support the transcription and the systematic reflexive thematic analysis procedure, which consisted of six steps and is presented in figure 11. First, the transcribed data was carefully read and re-read to get familiar with the text. Second, initial codes for meaningful text passages relevant to the research questions were generated (theoretical thematic analysis)³¹. Here, the same units of text could belong to more than one code. Third, similar codes were clustered to identify semantic themes³². Fourth, themes were systematically reviewed to check for relevant titles and an exhaustive set of data supporting the respective theme. Moreover, a thematic map illustrating the themes was developed (cf. 3.3). Fifth, the definition and naming of themes were finalized before the report (this thesis) was produced. Although the reflexive thematic analysis method generally follows the six sequential steps, it is also recursive with movements back and forth between the different steps, such as between steps four and five, when refining identified themes (Braun et al., 2019; Braun & Clarke, 2006).

³¹ Braun & Clarke 2006 differentiate between inductive and theoretical thematic analysis. If there is a specific research question guiding the analysis which is inspired by theoretical concepts, the authors refer to theoretical thematic analysis. In contrast, inductive theoretical analysis describes the analysis without any theoretical preconceptions which is purely data driven.

³² Performing a reflexive thematic analysis, the researcher must decide on the level themes are identified. This can either be on the semantic (explicit) or latent (interpretative) level. As the qualitative pre-study aimed to explore patterns in the data and did not aim to interpret the underlying assumptions and ideologies of the data, the semantic level of analysis was chosen, cf. Braun & Clarke, 2006.

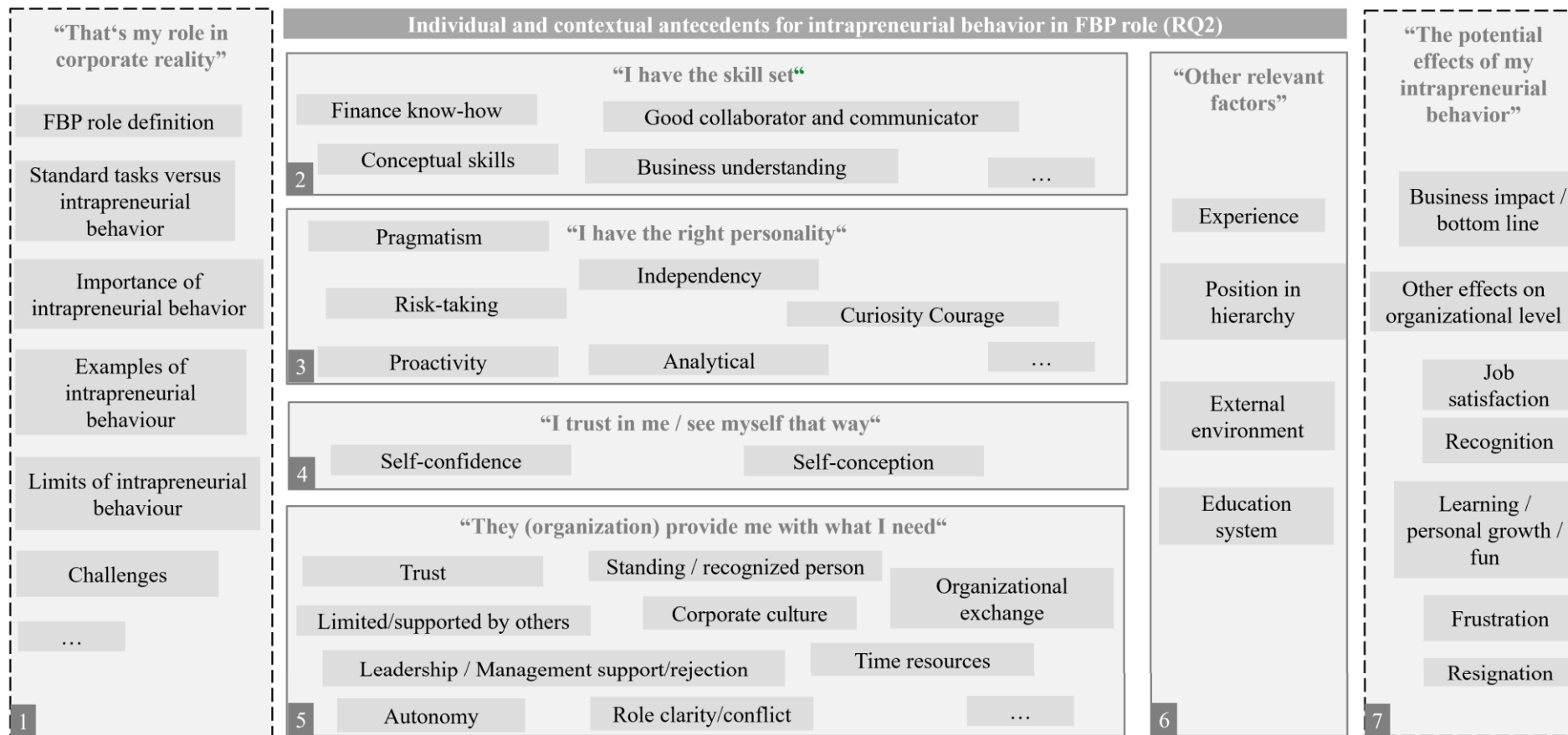


Source: Based on Braun and Clarke (2006)

Figure 11: Process of Reflexive Thematic Analysis

3.3 Findings

The reflexive thematic analysis resulted in 45 codes which were clustered into seven themes (cf. step 4 in figure 11). Appendix 5 provides a complete list of themes and respective codes. Figure 12 presents a thematic map that illustrates the identified themes (numbered 1-7) with exemplary codes (dark grey rectangles). The themes are labeled using a statement formulated in the Finance Business Partner's perspective, e.g., theme 2: "I have the skill set." This approach follows recommendations by Sandelowski and Leeman (2012) to make findings more accessible to the audience. Also, the structure of the thematic map (from left to right) is designed with the subject under study, the Finance Business Partner, in mind. Starting with the general status of the role and intrapreneurial behavior on the left (theme 1), to the specific factors relevant for intrapreneurial behavior in the center (themes 2-6) and the potential effects of this behavior on the very right (theme 7).



Source: Own illustration

Figure 12: Thematic map

Linking the themes to the overarching goals and research questions, theme 1 and 7 (in dotted line boxes) relate to the first goal of the qualitative pre-study, which is *to explore the role of the Finance Business Partner in contemporary organizations with a particular emphasis on how intrapreneurial behavior relates to this role* (dotted line boxes; cf. RQ 1). Themes 2-6 are linked to the *exploration of potential factors that foster or hinder intrapreneurial behavior* on the individual and contextual level (cf. RQ 2), the second goal of the qualitative pre-study. It is critical to note that theme 6, called “Other relevant factors,” will not further be considered in the present mixed-methods study. The rationale is that we aim to develop a parsimonious conceptual framework, and codes included in theme 6 only played a peripheral role across interviews. Thus, theme 6 offers avenues for future research endeavors.

In line with the goals, the following three sections summarize the interview data to present Finance Business Partners’ and Senior Finance Leaders’ perspectives.

Direct quotes provide evidence to the analytic commentary (Creswell, 2015). Those quotes that were originally made in German were translated into English which is indicated by an asterisk behind the respective quote. To ensure the interview partners' anonymity and comply with the APA Manual and Ethics Code, all interviewees were anonymized using identifiers (American Psychological Association, 2010; cf. appendix 1). The identifier includes an individual letter and the abbreviation of the studied organization, e.g., RO3 representing a person “R” from organization 3 (American Psychological Association, 2010; Lee & Hume-Pratuch, 2013).

3.3.1 Contemporary role of the Finance Business Partner

In the following, the results of theme 1, “That’s my role in corporate reality,” and theme 7, “The potential effects of my intrapreneurial behavior,” are presented. Thus, providing evidence on how the role of the Finance Business Partner in the three studied organizations is structured and perceived, with emphasis on how intrapreneurial behavior relates to it.

3.3.1.1 Role overview

Organizational set up of Finance Business Partner role

Interview data showed no standardized or dominant approach regarding the labeling or organizational embedding of the Finance Business Partner role. There are multiple job titles for the role of the Finance Business Partner across organizations. While

interviewees from O2 and O3 reported that they apply job titles such as ‘Head of Business Planning & Analysis’ or ‘Senior Director Commercial’ for labeling the role of the Finance Business Partner in their organizations, O1 uses ‘Finance Business Partner’ as the official job title. Based on the interview data, Finance Business Partners can be found in market organizations (country organizations, national subsidiaries, etc.) as well as in business units, in hybrid forms (e.g., business units in country organizations), or in key operational units, such as in plants and warehouses. Reporting lines showed to be inconsistent across organizations. One organization has installed a solid reporting line from the Finance Business Partner into the ‘business,’ the general management of the country organization or the business unit, and a dotted line into the finance organization (O1). For other organizations, it is vice versa (O2), or there are different set-ups within one organization (O3). With exceptions, Finance Business Partners appeared to be part of a management team or project teams representing the finance function.

LO1, a Finance Business Partner from O1, described her position in the organizational structure of a country organization as follows: “Typically at [O1] you are part of the management team and the management team is reporting to the GM [General Manager]”. Thus, there is a solid reporting line between her as a Finance Business Partner and the General Manager (business organization). Moreover, as a Finance Business Partner, she is part of the management team.

In contrast, PO3, a Senior Finance Leader from O3, described the position of the Finance Business Partner, internally labeled as “Business Planning & Analysis Manager (BPA), who is part of and reporting into the finance organization but assigned to the Business Units (labeled as Business Franchises) as follows:

“Looking at our BPAs – In Finance we are structured in Business Franchises (...), and I see the BPAs as business partners or CFOs of the Business Franchise”*

(PO3) – Senior Finance Leader O3

Role definition

Asking specifically for a definition for the role of the Finance Business Partner, interviews regularly reported that there is no fixed definition but rather a shared understanding within their organization. However, when requested to formulate the shared understanding, it sometimes sounded rather like a personal opinion. This was emphasized by expressions such as “how I see it” or “for me it is ...” but all descriptions had in common that they stressed the very (pro)active role of the Finance Business Partner vis-à-vis the business stakeholders.

Exemplarily, PO3 stated:

“There is no standardized description of what a [finance] business partner has to do. I think in our understanding, or how I see it personally, he is the link between finance, so ordinary finance activities, and the business. I always try to work with analogies: (...) the Finance Business Partner needs to be on the pitch and not next to the pitch. He needs to be on the pitch with the business and take on his role as part of the business.”*

(PO3) – Senior Finance Leader O3

Similarly, FO2 expressed:

“For me, it is a position as co-pilot, that’s how I would call it. Of course, in the end, it is the responsible from the business, this might be the Managing Director or the Business Unit Director, who is fully responsible for his P&L, but the Finance Business Partner is the one who is not only in charge of reporting but also for shaping it. That is very important to me – that he takes on a very active role in it! May it be by doing analyses, by accessing diverse data sources, internally and externally, by conducting predictive analyses to forecast trends, to recognize and point out opportunities and risk, and then-jointly with the business- work on the solution. For me, that is essentially the role of a Finance Business Partner.”

(FO2) – Senior Finance Leader O2

Responsibilities

Contrary to the heterogenous use of job titles and reporting lines across organizations, all interviewees reported that the Finance Business Partner role generally consists of two dimensions. First, core finance tasks, and second, finance business partnering. Core finance tasks cover areas such as controlling, accounting, reporting, credit, and collection, accounts payables, tax, and compliance. The business partnering dimension was regularly described less specifically but considered as the “value-adding” part for the company:

PO1 referred to the two dimensions as “basics” and “differentiating.” He described the related responsibilities as follows:

“There are two parts of the role. (...) The ‘basics’ so the typical role of a finance manager, accountant, or controller. So, it has to do with correct reporting on time with high quality, protecting the company assets, and being compliant. So that’s one part of the role. And the second part is what we call ‘differentiating,’ and that’s basically driving the value creation process in the unit you are responsible for and of course also operational excellence in the function of finance.”

PO1 – Senior Finance Leader at O1

While the rather traditional core finance task dimension was described as mandatory, “hygiene tasks which are a given and just must be satisfactorily done”* (WO1), finance business partnering was sometimes described as “freestyle.” Here, the Finance Business Partner can differentiate himself and make an impact.

By borrowing terminology such as “hygiene factors” from Herzberg’s Dual-Factor Theory (Herzberg, Mausner, & Snyderman, 1959)³³ or compulsory versus “freestyle” from sports, interviewees actively drew a very bipolar picture between core finance tasks and finance business partnering. In this context, the latter was always perceived as positive and valuable, whereas the first had a neutral connotation rather. WO1, a Senior Finance Leader from O1, expressed it as follows:

“If the one area is the “hygiene area” (...) in the other, you can really shine. Here you can really define your own role and impact. How do I see my role with regards to the General Manager, Sales, Marketing, etc.? Where do I want to have an impact? How do I involve myself? Where do I see the added value from finance? (...). Here, you can decide yourself how much time and intellectual capacity you want to invest.”*

WO1 – Senior Finance Leader O1

This perception was echoed by a Finance Business Partner from the same organization:

“The foundation is that he [Finance Business Partner] has the financials under control: Accurate planning, P&L management, financial steering of the unit. Those are the basic expectations. But then, the focus is on the second: Having business impact!”*

RO1 – Finance Business Partner O1

Also, a Senior Finance Leader from O2 expressed a very similar understanding:

“Business partnering first and everything else that's going on in terms of basic noise [core finance tasks], of course, that still needs to be taken care of, but not with first priority, of course.”*

FO2 – Senior Finance Leader O2

In a similar vein, interviewees attributed the core finance task dimension to a traditional finance role understanding which was regarded as oriented towards the past. In contrast, the business partnering dimension was perceived as oriented towards the future.

This view became particularly obvious in interviews with Senior Finance Leaders and Finance Business Partners from O1 who actively used job titles associated with

³³ Herzberg, Mausner, & Snyderman, 1959 propose in their Two-Factor Theory (also labelled as Dual-Factor Theory) that there are in essence two factors in the workplace that cause job satisfaction or dissatisfaction: “Motivators”, such as achievement recognition give positive satisfaction and “Hygiene factors”, such as job security which do not give positive satisfaction but cause dissatisfaction in case of their absence; cf. Herzberg, 1987.

traditional finance responsibilities, such as “Accountant” or “Chief Reporter” as a negative contrast point for Finance Business Partners:

“He [Finance Business Partner] is not a Controller. He is not an Accountant. He needs to be forward-thinking. He needs to see the business opportunity; he needs to think strategically. And all that – in a perfect world – based on data. Yes – predictive!”*

RO1 – Finance Business Partner O1

“A Finance Business Partner who limits himself to work on PowerPoint slides and managing the P&L, that is -in my opinion- not a Finance Business Partner. That is, in my view, a ‘Chief Reporter.’ He must go further. (...) He must understand the interrelations. That’s the interesting piece. And then he needs to work with the General Manager and the Marketing Director to prioritize and find the way to achieve the targets.”*

FO1 – Senior Finance Leader O1

Changing focus from core finance towards business partnering

All interviewees agreed that the Finance Business Partner role is changing. The core finance task dimension in the role of the Finance Business Partner was constantly reduced over the past years in all three organizations, in favor of business partnering activities: “we push business partnering because that's where the value creation is greatest” (RO3). This reduction was achieved especially by setting up new structures, such as shared service centers or competence centers. The time horizon interviewees reported their organization started the change process varied widely. O1 started already in 2009 with the first initiatives to make structural adjustments, such as setting up Shared Service Centers, O2 approximately 4-5 years ago. In contrast, O3 started relatively recently, only 1.5 years ago, to actively work on their ideal of business partnering, as outlined by PO3, a Senior Finance Leader from O3:

“We come from a very conservative finance structure. Until 1.5 years ago, we were sitting behind the laptop and entered the costs or sales into the system and reported those. That was the starting point. The goal is business partnering: We sit with the business, and we are part of the team. Currently, we are somewhere in between. The people [Finance] make a difference and are responsible for the business unit, but we are rather passive. (...) Now, it’s time for the shift. We need not only to have a passive role but an active one. We need to proactively reach out to the business and look for business solutions, not finance solutions. This is the mindset shift that must take place.”*

PO3 – Senior Finance Leader O3

PO1 described the transition of O1 as follows:

“It’s been a journey on which [O1] embarked for quite a few years ago, quite a few years actually. Not only embarked on the journey, but we have done quite some things to enable that. We have, for example, started with removing some of the core finance parts from the FBP, talking about, for example, shared service centers (...). So, they have less to do. As an FBP, you also have to bring less know-how in accounting, for example. So that was one key initiative we have done; we also try to continuously standardize, globalize processes (...). So basically, you try to free up time from the core finance tasks, especially the operational tasks, to allow the FBP to act as a business partner. And we want that”

PO1 – Senior Finance Leader O1

As illustrated by the quotes, interviewees reported that the structural changes in favor of more focus on business partnering impacted individuals' necessary mindset and skillset in the Finance Business Partner role.

While interviewees from all three organizations emphasized that the priority in the role is on the business partnering dimension, the targeted time allocation between the core finance task dimension and the business partnering dimension varies across organizations. While FO2, a Senior Finance Leader from O2, reported that his organization targets to dedicate a Finance Business Partner’s time almost entirely to business partnering:

“(...) as tasks such as reporting, tax, audit should actually be done in separate structures, we should be able to focus – not entirely, not 100% - but to the greatest possible extent on the major topic of business partnering”*

(FO2) – Senior Finance Leader O2

Senior Finance Leaders from O1 inconsistently reported striving for an ideal ratio somewhere around 20/80 or 40/60 with the bigger part available for business partnering. However, they acknowledged that this is currently not the reality for a lot of Finance Business Partners, as noted by IO1:

“So that's the ideal case. When I'm in the countries [subsidiaries], I always notice that everything that can't be clearly assigned to marketing or sales is also dumped on finance. [...] This might include compliance, contract management (...). The reality shows that a lot of time is spent on this. The reality and the ideal case do not match.”*

(IO1) – Senior Finance Leader O1

The mismatch of ideal and reality was confirmed by JO1, a Finance Business Partner, who reported on his ratio:

“Actually, you could split it up like this: 40% [core] financial topics, 50% admin topics around it and 10% business partnering.”

(JO1) – Senior Finance Leader O1

... while WO1, another Finance Business Partner, reported spending 50% of his time on business partnering with increasing tendency. Organizational specifics, such as the size of the team working for the Finance Business Partner, the General Manager's expectations, and the Finance Business Partner's role tenure, were stated to impact the ratio.

Table 3 summarizes the above presented key results and provides an overview of the structural set-up of the Finance Business Partner role within the three organizations.

Table 3: Overview structural set-up of Finance Business Partner role

Organization: Industry	O1: Construction	O2: Healthcare	O3: Pharmaceuticals
# total employees / # FBPs	~ 30.000 / ~ 100	~ 130.000 / ~ 1.500	~ 100.000 / ~ 500
Internal title	Finance Business Partner	e.g., Senior Director Commercial; Senior Manager Commercial	e.g., Head Business Planning & Analysis; Senior Business Planning & Analysis Manager
Role responsibilities	Core finance tasks + business partnering	(Almost) only business partnering	Core finance tasks + business partnering
Aspired time ratio core finance vs. business partnering activities	20/80 or 40/60	“not 100% - but to the greatest possible extent”	n/a*
Part of a management team	yes	yes	yes
Reporting line	Dotted line into finance organization, solid line into business	Solid line into finance organization, dotted line into business	Different set-ups

Note. n/a = not available as interviewees did not make a statement on an aspired ratio.

3.3.1.2 *Intrapreneurial behavior in the role of the Finance Business Partner*

To explore if and how intrapreneurial behavior relates to the Finance Business Partner role, we asked interviewees directly about their perspectives. All interviewees across all three organizations articulated that intrapreneurial behavior does not only relate to the role of the Finance Business Partner, but they see it as a clear expectation and prerequisite for successful finance business partnering. They attributed intrapreneurial behavior dominantly to the business partnering dimension of the role, as noted by PO1, a Senior Finance Leader from O1: “To me, it goes hand in hand with the finance business partnering, the business partnering part.”

The following quote from an O3 Senior Finance Leader illustrated this perception. She specifically pointed to the importance of comprehensively looking at risks and opportunities and emphasized the need for joint risk-taking with the business:

“I don’t think that a Finance Business Partner can be successful without entrepreneurial behavior. (...) This connection simply must work. I don’t see the possibility of being a Business Partner without showing entrepreneurial behavior (...). Because at the end of the day we work for the company – in close cooperation with the business. And for that, we need entrepreneurial behavior. It is impossible to remain in our position and not take any risk because there could be a downside. Instead, we must discuss the risks and opportunities, especially the opportunities with the business, and then draw conclusions – as it would be our own company.”*

(PO3) – Senior Finance Leader O3

Similarly, a Senior Finance Leader from O1 assessed intrapreneurial behavior as a crucial prerequisite for successful finance business partnering in his organization. He outlined why there is the need for opportunity recognition and proactiveness through the Finance Business Partner:

“It’s [intrapreneurial behavior] key. If you don’t have it, you don’t survive at O1. Because there is no recipe for success or for driving value creation. There (...) is no clear recipe; there is no clear prioritization of what you have to do. There is something that might work in one market organization but doesn’t work in another market organization or has been done already. So you have to have this capacity to go proactively and independently after opportunities.“

(PO1) – Senior Finance Leader O1

FO2, a Senior Finance Leader from O2, also agreed that intrapreneurial behavior is crucial for finance business partnering. He emphasized the holistic view on opportunities and risks as well as the proactivity and empathy for the stakeholder to propose appropriate next steps:

“Absolutely! Someone who only conducts an analysis and who, in the end, doesn’t only care about the figures – but who, instead, has a sense for what those figures actually mean and what – considering opportunities and risks – is the best approach, this person wins (...). This is what differentiates a good Finance Business Partner from a not-so-good one. (...) That he thinks already one step further. He can put himself into the shoes of the stakeholder and can clearly state: I would do this or that.”*

(FO2) – Senior Finance Leader O2

Sometimes, interviewees seemed even irritated when being asked about the relationship between intrapreneurial behavior and finance business partnering:

“For me, this is a ‘no brainer’! Talking about a Business Partner, I expect entrepreneurial behavior. A Finance Business Partner who does not behave entrepreneurially won’t prioritize input factors appropriately to achieve the ambition, but he will go in the wrong direction. Thus, it [the relationship between business partnering and entrepreneurial behavior] is clear.”*

(FO1) – Senior Finance Leader O1

IO1, another Senior Finance Leader from O1, agreed and explained that she perceived the two as synonyms:

“Very honestly: I have understood business partnering always as entrepreneurial thinking (...). In the end, I believe it will never be possible to be a partner for the business without thinking entrepreneurially. Thus, I don’t see the difference between the two.”*

(IO1) – Senior Finance Leader O1

The above quotes provided evidence for the perceived relevance of intrapreneurial behavior for successful finance business partnering. Asking the interviewees to rate the perceived importance on a scale from 1 to 10, with 10 indicating very important, all interviewees made their ranking between 8 and 10. Exemplarily, MO1 stated: “I think it is very important, it is a 10!”.

Importance in the future

Considering the future, all interviewees forecasted a rising focus and attention on intrapreneurial behavior in the Finance Business Partner role. However, there were two slightly different views on whether its importance is increasing.

While some interviewees stated that it has ever been important, “but now it is gaining momentum.”* (RO3), as stated by IO1:

“I’m not sure if it is getting more important than in past years. I think it has ever been important to be really successful. However, I think it is a fact that it hasn’t been that present, in our case in the past, but for other companies, it still isn’t today [...]. I think it also would have been important in the past for us, but it wasn’t lived that much. For sure, now it is more present.”*

(IO1) – Senior Finance Leader O1

... and PO3:

„Let me put it this way: Probably the awareness changed. Probably it has always been important, but we simply haven’t been that far. Looking back ten years from now, we still had a very strong silo mentality. [...] Certainly, the awareness has been increased in the last years.”*

(PO3) – Senior Finance Leader

... others were very much convinced that its importance is increasing in the future: “At [O1] it’s increasing, yes! It’s been a strategy of [O1] to push for business partnering” (PO1) and thus for entrepreneurial behavior.

Reasons for increasing focus on intrapreneurial behavior

Interviewees mainly referred to three key drivers which cause the growing attention on intrapreneurial behavior in the Finance Business Partner role. First, increased volatility and uncertainty in the corporate environment. Second, technological change or digitalization, and third, the further development of the finance organization (e.g., through additional structures such as shared service centers) and associated herewith the growing expectations towards the Finance Business Partner.

PO3, a Senior Finance Leader from O3, summarized these three drivers as follows:

“I think one of the drivers is the fact that the business is not any longer as streamlined as it has been before. Markets such as [country name] are super volatile. Against this background, such things [intrapreneurial behavior] are getting more important. I think it is certainly due to the volatility of the business, the uncertainty of the business, all the digital topics (...) play a role, and I think the natural evolution of the function, too. I think the expectation towards finance people has increased tremendously due to those factors.”

(PO3) – Senior Finance Leader

While FO1 saw the new technology as a single key driver:

“It has ever been important [...] – at least for me, but I think it’s now gaining importance in corporations (...) due to robotics and artificial intelligence – technology in general.

As a result, the core finance topics will hopefully be done by a machine. Then the question arises: What is the value proposition of the CFO? That is why I believe that the unique value proposition of a Finance Business Partner – even though there is a machine that is faster or is better in providing transparency, etc. – is understanding the link between the different input factors of the business. How can I drive the business? Or proposing measures beyond creating transparency or reporting – that’s what it means to lead the FBP function entrepreneurially! “*"

(FO1) – Senior Finance Leader O1

RO1 attributed the increasing importance and attention to the added value that is recognized by the business and results in more substantial involvement of the finance function and ultimately of the FBP:

“It is definitely increasing. In the past, FBPs were often described as ‘Controller’ who had an orientation towards the past and ‘controlled’ past figures, the performance, whatever. Now, the understanding what Finance can achieve, what their tasks are – next to controlling- gradually changed. It changed to the better. [...] Finance is considered as Finance Business Partner department, is close to the day-to-day operations and the value-adding from finance is noticed. Here, business impact is the key criteria. [...] Thus, the involvement and the understanding of finance – generally, finance plays a significantly greater role than 4-5 years ago.”*

(RO1) – Finance Business Partner O1

3.3.1.3 *Objectives and effects of intrapreneurial behavior*

Interview data showed that interviewees link objectives on the company level and effects on the individual level of the Finance Business Partner with intrapreneurial behavior.

Organizational-level objectives

On the organizational level, “Value creation” and “business impact” were regularly commented as overarching objectives of intrapreneurial behavior in the Finance Business Partner role.

RO1, a Senior Finance Leader from O1, regarded next to “value creation” intrapreneurial behavior as vital to ensure the company's continued existence.

“intrapreneurial behavior is taking decisions based on external and internal factors with the long-term objectives of sustainable value creation, the viability of the company from a financial point of view as well as from a market position point of view”*

(RO1) – Finance Business Partner O1

As the interview progressed, he specified and stated “business impact” as a direct objective of intrapreneurial behavior by the Finance Business Partner. Next to

recognizing new business opportunities, the interviewee emphasized the possibility of identifying relevant levers for optimization as an alternative way to make a business impact, e.g., through process improvements and efficiency gains.

“Business impact is the key criteria. It is simply not enough to do great planning, having accuracy, and everything under control. That’s simply the expectation. This is something that can be learned. That’s the base. It’s about creating business impact! - Not only through proposing new business opportunities. It is also possible to do it through changes, e.g., in pricing, e-payment, or e-invoicing. [...] Process improvements or efficiency enhancements. That’s also intrapreneurship for me. Because that releases capacity for other activities.”*

(RO1) – Finance Business Partner O1

Furthermore, the Finance Business Partner’s contribution to the advancement of the business model was stated as an essential objective of its intrapreneurial behavior.

Exemplarily, as Senior Finance Leader from O3, stated that they need the FBP’s intrapreneurial behavior ...

“ (...) to further develop the business, shaping the business to be prepared for the future. That’s basically the story about innovation: What does innovation mean? (...) Do we need to change the business model? What do we need to change? How do we need to change? Or can we be the ones at the forefront instead of adapting ourselves?”*

(PO3) Senior Finance Leader O3

In a similar vein, a Senior Finance Leader from O1 pointed to new business models that were already designed but which need to be launched and established:

“We want them to be the co-pilot [of the General Manager] (...) because it is required. Our new strategy, our five years strategy (...), has brought quite some new business models to [O1]. It is no longer just physical products (...), but we have broad services, software, we have broad indirect selling resources, so it is getting more complex. And there we need entrepreneurs who can launch these new businesses, who are able to define steering mechanisms for these new businesses and yeah, and who are able, the willingness and the ability to bring that, to execute the strategy.”

(PO1) – Senior Finance Leader O1

Individual-level effects

Next to objectives on the company level, interviewees also stated positive and negative effects for the Finance Business Partner themselves resulting from intrapreneurial behavior.

A majority of interviewees stated that the role becomes more exciting and attractive through showing intrapreneurial behavior. However, they also critically noted that this

might depend on the Finance Business Partner's personality or its self-perception, as outlined by PO3, a Senior Finance Leader from O3:

“I'm sure it's [the role] getting more exciting. More challenging but certainly much more exciting because you are involved in various aspects. However, it depends on one's personality. Some people enjoy being a Financial Analyst, and that's completely fine. But if someone is curious, solution-oriented, and wants to make a difference and shape things, there are many benefits for oneself (...). As mentioned, if you like those things.*

(PO3) Senior Finance Leader O3

... as well as by PO1, a Senior Leader from O1:

“I would hope, if I speak to myself, it is a very attractive role because, for myself, it's like being an entrepreneur without having the risk of being an entrepreneur. So, it is very attractive there. If you are risk-averse as a person, but you like to have a lot of freedom to act and change things and shape, then it's attractive.”

(PO1) – Senior Finance Leader

The attractiveness of intrapreneurial behavior was primarily attributed to personal growth and learning opportunities which arise from leaving the own comfort zone, as noted by RO1, a Finance Business Partner from O1 who referred to one of his last projects:

“I had no clue (...). You can learn a lot and broaden your horizon by leaving the financial domain and driving a business topic. Of course, there are also financial aspects that need to be considered, but the primary focus is not on the financials (...), but it is on opening a business opportunity.”*

(RO1) – Finance Business Partner O1

LO1, another Finance Business Partner from O1, pointed at the emotional level: “It is the personal satisfaction, it is the achievement.”. This view was supported by MO1, a Senior Finance Leader from O1: “I think for themselves [Finance Business Partners] it is really the recognition: “I succeeded and achieved something that made an impact on the company. “

However, interviewees also commented on negative effects that might result from intrapreneurial behavior, such as frustration, demotivation, and resignation. Those were reported to occur if intrapreneurial behavior is not supported.

LO1, a Finance Business Partner from O1, shared her feelings of frustration:

“I have projects on which I was working [and for one of those] I did the business case and the study (...) but I was blocked with the processes (...) and approvals (...), and this block lasted for six months, and I could not see what I could do. It was frustrating.”

(LO1) – Finance Business Partner O1

... and PO1, a Senior Finance Leader from O1, outlined the rise of demotivation as another negative effect from not appreciated intrapreneurial behavior:

“If you have the feeling it is not welcomed, not only the feeling but basically the proposals that you put on the table are always declined. “I want to do that or I have an idea for that“ and then always „no, no“ and you – you might get some „no’s“ but if it is the majority of what you want to go after, you get a „no“ for it then it is difficult. Then it is demotivating.”

(PO1) - Senior Finance Leader O1

Moreover, interview data showed that not supported intrapreneurial behavior might end in resignation, as noted by MO1, a Senior Finance Leader from O1: “ (...) for some of the topics which are not so critically important for you – I believe that you stop fighting. You know you stop fighting.”

3.3.1.4 *Examples of intrapreneurial behavior*

Before asking interviewees to illustrate specific, personal examples for intrapreneurial behavior, they were asked to elaborate on their approach towards behaving intrapreneurially.

Interviews showed that, in general, interviewees found it difficult to explain how they identify occasions for intrapreneurial behavior. Often, they remained on an abstract level, such as MO1, a Senior Finance Leader from O1, who described the identification of areas for optimization through observation or attentiveness:

“You know if you have things that are happening which you see that these are not working very well... [...] You know you see something that is not working, needs attention and so on. So, if you are entrepreneurial, you say: ‘I take it,’ and I trust the people around me, and we get it somehow solved. So not being scared of going out of the comfort zone. That is what I would say. And always behave as it if would be your company. If it’s your company, you have no choice, right? And I mean, if you want to last, if you want to sustain, you always need to challenge the status quo.”

(MO1) – Senior Finance Leader O1

PO1, a Senior Finance Leader from O1, commented on two basic approaches, a “structured” and an “unstructured belly feeling” approach, which he applied in his previous Finance Business Partner role to identify opportunities as well as risks or areas for improvement:

“Smell it. Smell the money (laughter). It is difficult to answer. How do you do that? There is (...) the ‘structured approach.’ The other one is more ‘on experience’- your belly tells you where some opportunities may lie. The ‘structured approach’ is the typical finance or controlling approach, going to the numbers, the figures, the reports you have, and identifying where you have deviations being positive or negative. Positive – you try to accelerate, get more and negative, understanding why and if you can’t, fix it – to create value. [...] And the other one is really ‘by experience.’ It could be – one example from [country name] – when I came new in the role, I said, ok [service name] is really successful in [country name], and I had the feeling where there is money there is much more to grab and then I went after that. It could also be in partnering, you sit with a Logistics Head, and you ask questions and questions, and suddenly you find a way to improve the business. I don’t know if this is clear, but it is difficult to explain it. I don’t know, I think it’s, yea you have these two approaches – ‘structured’ and ‘unstructured belly feeling,’ but it’s more – it’s the passion – you have to be always alert, listening, watching, and it’s smelling the money – you smell it, and you go after it.”

(PO1) – Senior Finance Leader O1

In sharp contrast to the difficulties interviewees encountered when describing how they approach intrapreneurial opportunities, interviewees found it very easy to come up with specific examples for intrapreneurial behavior from their own experience: “There are plenty” (PO1). “There are examples on a daily or regular basis,” as stated by a Senior Finance Leader (F02) who continued, “today I had two meetings in which one of my team members [a Finance Business Partner] took the lead on a project and started to do an analysis.”.

Interviewees shared very diverse examples with different objectives. Some of those were located in core finance areas, while others had a robust cross-functional character. The involvement of the Finance Business Partner differed strongly across examples.

A Senior Finance Leader from O1 (PO1) shared two examples he perceived as representative for intrapreneurial behavior from his past experiences in the core finance domain and only involving finance teams. The first example aimed at optimizing cash flow, and the second, to free up labor capacities in the finance team:

“If you go back to more core finance responsibilities of an FBP, typically Credit & Collection is a big part of it – but this [example] was basically also a multi-year project (laughing). The goal was to ‘reduce DSO’ [Days of Sales Outstanding] (...). We analyzed what the situation is [...], came up with a set of measures, and started the implementation. A bit too optimistic at the beginning about how much we can do at once (it would take several years to implement all of that) - but then, in the end, we could reduce DSO by five days. (...) A simpler one [example] would be in booking vendor invoices. You have to enter a cost center, a cost element, booking text, and so on. In [country X], we had about 400-500 invoices per year, and it was highly manual, absorbing quite some capacity from the team, so we said: ‘How can we improve that?’ So, I said: ‘Ok, if they send an invoice, I always book the same – How can we use the system that comes automatically with the right cost center and so on?’ Or some vendors were sending five invoices per month to [O1]. So let’s talk to them and see if we can only get one. That was quite simple, much more close to the operations .”

(PO1) – Senior Finance Leader O1

Interestingly, the time horizon differed significantly from a multi-year scope in the first example to few months in the second. In both cases, the projects were initiated and led by the Finance Business Partner, only involving finance teams.

However, there were also more cross-functional examples showcasing the involvement of the Finance Business Partner, such as illustrated by a Finance Business Partner from O1:

“... but there are also many cross-functional topics I work on, such as setting up a new compensation system. These are topics colleagues from different departments are involved in, come together, and discuss jointly to come up with results. I really enjoy sharing the finance perspective and jointly working on relevant solutions for the entire

market organization. That would be an example. (...). We analyzed and found out that the old compensation scheme triggered wrong incentives for our sales force. (...) So, we jointly designed and implemented a new compensation scheme. As Finance Head, I was substantially involved in all three steps.”*

(JO1) – Finance Business Partner O1

While the previously described examples mainly focused on internal processes or steering instruments, such as the Credit & Collection process or the compensation scheme, there were also examples directly related to a companies’ product offering.

PO3, Senior Finance Leader from O3, reported on a “performance issue” after a product launch and referred to the fact that sales were not as expected. Here, holistic analysis and proposal were required. The FBP actively took over the lead, even though the issue was not assumed to be rooted in the finance domain, to improve the product performance:

“The issue was that we launched a new product, but the launch uptake was not as expected. Why is that? Why is the uptake not as expected? There were different ideas: Is it due to the fieldwork? Is it due to the messaging (...)? Is it because of the contractual conditions? Is it rather a key account issue? (...) Is it a rather a medical issue? Is it a combination? What is it? Those different elements needed to be combined. Usually, it is not a single issue but rather a combination of different ones which need to be looked at. He did that almost himself. The trigger was that, of course, we see the figures. We sit with the business, and we have expectations, and the business has expectations and expectations were not met. And we had a crisis. Crisis is too much. We knew that the performance was not as expected and, of course, the business tried to gain insights. They tried to do their job, but then he [Finance Business Partner] took it up, worked on it, and finally proactively proposed solutions.”*

(PO3) – Senior Finance Leader O3

In another product-related example, the aim was to counter competitor actions, as described by FO2, a Senior Finance Leader from O2:

“In this example (...), we see generics for a specific product are entering the market. That means that the patent has expired, and we don’t know yet when they [competitors] are entering, which pricing strategy they will adopt, ... And here it was about coming up with a proposal, developing a scenario of how an adequate response could look like. He calculated a business case, pointed at different options, and jointly worked it out with our commercial colleagues. Now we just had a meeting in which I and the Business Unit Director participated. Here we decided on the next steps and which scenario we will follow (...). That was one specific example where finance is responsively driving the topic and finance people have the lead”*

(FO2) – Senior Finance Leader O2

He continued, also describing the expectations and approach in more detail:

“When handing over the task, we also shared our expectation clearly, e.g., with whom he should align from the commercial department – who should work with him on the analysis to ensure that we don’t receive (...) a singular finance analysis but an analysis which is aligned with other stakeholders in the process. So, there are various aspects, including looking at external research to understand how the market is structured, checking experiences from similar cases, especially from competitors. Can I find something out – maybe via our Business Intelligence department? We had a market entry from a generic product already before in Eastern Europe because the patent expired at an earlier point in time. Can we learn from the adopted approach back then? Can I build analogies through contacting peers? Then, structure a business case, clarify the assumptions before calculating, then document the options and finalize the business case. My expectation is, of course, to come up with a proposal – and not only to present the figures – but to really prepare a recommendation.

(FO2) – Senior Finance Leader O2

Another example is related to a pricing decision. Here the Finance Business Partner RO1 proactively proposed an untypically high price increase and with that also took some personal risk as the management team did not appreciate the proposal:

“In [country x], commodity prices are currently (...) exploding. (...). Here, entrepreneurial behavior means interpreting indicators appropriately and saying: ‘We need a price increase! Not only 2% but 7%!’ We have done 5% and 7% within nine months. That’s entrepreneurial behavior. Because product cost and other costs are getting much more expensive in [local currency] and if you just wait and say: ‘It is so bad, you know’ – that’s not entrepreneurial behavior, but entrepreneurial behavior means to interpret such external indicators, to present the facts actively and then guide the Executive Management Team into the right direction, to make the right decisions. Even if this is not always the most popular decision.”*

(RO1) – Finance Business Partner O1

PO1 commented on a situation when O1 broadened its product portfolio by launching a new software product. He, in his previous role as a Finance Business Partner of a subsidiary, together with his team, proactively developed the business model covering areas such as pricing as well as the required finance processes:

“When [software product] was introduced and [country name] was one of the lead markets (...), and there was not much beyond simply a minimum viable product, there was no pricing, there were no processes behind that, there was no real business case. And you could either as an FBP just sit back and wait until the Group or Corporate [Headquarter] comes with a solution to you, or, someone else does it, or you just say ‘ok, I see the business opportunity there, I want to take my responsibility and make my contribution to bring that to success and actively support the team.’ So what I did, together with a project manager we hired to introduce that, so we did a business

modeling together. We did pricing together. We defined with my team in Finance how we do the collection. How the finance processes are – so you see – you can either sit back and wait or just do it yourself. It went even beyond that case, for example, in terms of steering. We had no cost of this product, so it was difficult to say how much money we make. So we had to develop [it; ...] it became a global standard afterward, so we have also the possibility here, in that particular case, to do something locally but to globalize it afterward.”*

(PO1) – Senior Finance Leader O1

3.3.1.5 *Limits of intrapreneurial behavior*

Interview data revealed that there is not only the desire but the strong expectation towards the Finance Business Partner to demonstrate intrapreneurial behavior when performing this role in O1, O2, and O3. It is perceived as a prerequisite for successful business partnering (cf. Section 3.3.1.2).

The previously illustrated examples (cf. 3.3.1.4) demonstrated a variety of occasions of intrapreneurial behavior shown by Finance Business Partners. In this context, the question arose if there is a limit to intrapreneurial behavior in their role.

Interviewees pointed at limits on the organizational level as well as on the individual level. On the organizational level, the corporate strategy, compliance rules as well as corporate guidelines were regularly stated to set the boundaries for intrapreneurial behavior in the Finance Business Partner role: “(...) check and balance, you have (.) a strategy or compliance rules or directives in a corporation which set you some boundaries you can not go over.” (PO1)

Exemplarily, a Senior Finance Leader from O1 described two cases in which such organizational features would limit intrapreneurial behavior. In the first one, the corporate strategy, which provides clear guidelines regarding the sales model, would restrict the Finance Business Partner’s intrapreneurial attempts:

“I believe the strategy is always setting the boundaries. [...] If we have a great idea, such as we want to sell our [product x] in [name of a B2C hardware store], then we get in trouble with our direct sales model and our strategy, which says we don’t want to sell via retailers. Thus, this is definitely a frame that sets the boundaries.”

(IO1)- Senior Finance Leader O1

In the second example, IO1 illustrated that corporate guidelines in O1 set boundaries in mergers and acquisitions or financing activities. Those are steered via the group and can’t be decided in a local subsidiary by the Finance Business Partner:

“Acquisitions and similar topics you can’t do as an FBP. The most you can do is pushing them forward and then somehow work it out via the group (...). These are topics which, by definition, don’t belong to us [as Finance Business Partners].”

(IO1) – Senior Finance Leader

In a similar vein, FO2, a Senior Finance Leader from O2, outlined that the corporate structure might limit a Finance Business Partner’s discretion:

“If you call it a co-pilot, or whatever, (.) there’s still someone there who has the ultimate responsibility in the business. That means that the boundaries are clearly set by the structure so that Finance always has the right to be consulted or the right to express its opinion – and the culture helps here because we are very consensus-oriented. But ultimately, of course, there are also situations where the responsible from the business decides differently than Finance might have recommended.”

(FO2) – Senior Finance Leader O2

LO1, a Finance Business Partner from O1, pointed at the challenge of combining compliance responsibilities and attempts to behave intrapreneurially. In her perspective, compliance duties limit intrapreneurial behavior as those set boundaries:

“I think, most of them [Finance Business Partners in O1] will have [sic!; act as] the local compliance officer (...) and has the lead on corporate audit and control system. The nature of the position impacts this part because we could play as an entrepreneur, but we have some red lines that we could not [sic!] move out, and that could just limit us to this area. However, if we had other gatekeepers [...], maybe we will open up our mind to new ideas [...] This is at least my perception.”³⁴

LO1 – Finance Business Partner O1

Similarly, MO1, a Senior Finance Leader from O1, reported on the importance of compliance rules and other guiding principles that need to be respected by the Finance Business Partner:

“I’m not saying that somebody who shows entrepreneurial behavior does not follow the rules. Nevertheless, I think there is a foundation which is a kind of rule, fundamentals which you always have to follow. You have a company framework, company values. So, I’m from finance. So, we speak about finance. So, we have many rules that have to be followed to ensure that you are a trusted company at the end of the day. But the entrepreneur is about looking for efficiency, effectiveness, [...] What kind of innovation do you bring to your job? [...] Or I just don’t want to do it because I’m not sure?”

(MO1) – Senior Finance Leader O1

³⁴ Interview quotes made in English from non-native speakers were kept in their original version despite obvious language mistakes to stay close to the interview data and to avoid filtering out emotions.

However, as MO1 continued, she strongly expressed that she neither sees the compliance topic nor other formal guidelines as limiting intrapreneurial behavior. MO1 instead perceived the individual as responsible for expanding the role beyond core responsibilities and pointed at active role making:

“I don’t see the limits. There is always a solution how to be an entrepreneur. I don’t know. I really believe so. [...] No function or no role has limits—none of the roles and even accounting role, whatever. Either you just type the numbers to account something, or you think about what you account for. And if you think about for what you account, you may think: ‘Hmm, this is strange what I’m accounting now – Let’s find it out.’ It’s not with the role you have this. It is not given. Responsibility is not a given thing. It is a title which you have, but then - if you take this or that out of that and you extend even out of your core, and you learn new things. It only depends on you. It only depends on you.” (MO1) – *Senior Finance Leader O1*

Also, further evidence from O1 and O2 supported the notion that the individual, the Finance Business Partner, themselves could set the limit for their intrapreneurial behavior.

When being asked for examples when Finance Business Partners went too far and behaved too intrapreneurially, interviewees agreed that they haven’t seen that happening in the past: “ Too entrepreneurially? No, I can’t think of a past example. I believe that is not really an issue”* (IO1) - *Senior Finance Leader O1*

Instead, they rather perceive it as a challenge to encourage Finance Business Partners to behave more intrapreneurially and risk-taking, as commented by FO2:

“who knows, maybe the pendulum will swing in the other direction, that you have too many people who are willing to take risks and maybe don’t take these checks and balances seriously anymore, but at the moment I think [...] we rather have to work on (...) how to take risks”*

(FO2) – *Senior Finance Leader O2*

To conclude, based on the interview data, structural aspects on the organizational level and the person themselves were perceived to set limits to intrapreneurial behavior in the Finance Business Partner role.

3.3.2 Individual characteristics

The interviewees showed that Senior Finance Leaders and Finance Business Partners across all three organizations had a very clear and relatively consistent profile of an ideal Finance Business Partner in mind who is capable of behaving intrapreneurially. They could spontaneously describe their ideal without necessary reflection.

Based on the interview data, the thematic analysis identified three key themes on the individual level of the Finance Business Partner as relevant factors impacting intrapreneurial behavior. Those are: “I have the skill set,” “I have the right personality,” and “I trust in me and see myself that way” (cf. Themes 2, 3, and 4 in figure 12).

The following four paragraphs summarize the data from the interviews to present Finance Business Partners’ and Senior Finance Leaders’ perspectives on those three identified themes.

3.3.2.1 *Skills*

Interviewees stated that Finance Business Partners require specific skills to be able to behave intrapreneurially (theme 2). Five skills dominated the interviews and were frequently stated, sometimes using slightly different wording to describe them. These were *communication skills*, *business understanding*, *conceptual skills*, *analytical skills*, and *financial skills*.

FO2, a Senior Finance Leader from O2, summarized the needed skills of a Finance Business Partner to be able to behave intrapreneurially as follows:

“Of course, I need [...] a certain skill set on the part of the finance person. On the one hand, they need to be able to carry out these classic financial analyses, but they also need to be able to translate them into a language that the business partner also understands and that they also have this commercial attitude. This can also be classified as business acumen, and I think it is very important that this is present. And of course, listening, having an open ear, asking the right questions.”*

(FO2) – Finance Leader O2

In the following, we will present each of the five reported skills in more detail.

Communication and financial skills

Relating to communication skills, interviewees mainly referred to two specific angles: First, to be able to translate the financial language to business stakeholders, and second to ask relevant questions to understand the topic at hand.

Exemplarily, FO2 expressed it as follows when relating to a successful Finance Business Partner:

“He has the right communication skills to bring people from different functions together. And the framing (...) so to speak, to translate finance speak into a language that other non-finance people understand. [...] He asks questions, is willing to learn and I mean, every question I ask is also a bit of exposure, because it can also be taken as a stupid question by the other person. In this respect, it is this ‘stick your neck out’ to say stupid things or to say daring things.”*

(FO2) – Senior Finance Leader O2

Furthermore, based on interview data, it turned out that financial skills are essential but communication skills, in the end, make the difference. They allow the Finance Business Partner to be impactful by translating findings into action and mobilizing stakeholders.

“So the basic skillset [financial skills] is of course needed, but I don’t think that’s the big thing, the decisive component is simply how I manage to take this skillset and convey it through appropriate communication and also personal appearance in such a way that the business partner feels well advised. And also, doesn’t have the feeling that there is someone who is pushing his own agenda.”

(FO2) – Senior Finance Leader O2

MO1, a Senior Finance Leader from O1 agreed and described the interplay of communication and financial skills in the role of a Finance Business Partner as follows:

“He is curious, asks questions. How does it work? What are the reasons for how we are doing it? (...) What kind of impact does it have on the business? All these types of questions. So not being shy to really ask questions to understand. [...]I think communication is one important piece. Because you can be the best on the excel sheet, but if you then are not able to explain in a simple way what you try to do, then it is usually not very impactful.”

(MO1) – Senior Finance Leader O1

This perception did have not only Senior Finance Leaders but also Finance Business Partners themselves, as noted by LO1, a Finance Business Partner from O1:

“So, this is a must-have this finance background. In addition to that expertise, this functional expertise, they [Finance Business Partners] need a good way to communicate.”

(LO1) – Finance Business Partner O1

Conceptual and analytical skills

Next to communication and financial skills, interview data revealed that conceptual skills seem to be of high importance for intrapreneurial endeavors because “if you want to set things for success, you need to seek for having a concept basically.” (MO1). When referring to a successful intrapreneurial Finance Business Partner, PO1 described the person as follows:

“It is a person who typically also has a good structuring, conceptual skills because it is about identifying problems, reducing complexity, explaining to others.”

(PO1) - Senior Finance Leader O1

Particularly the combination of conceptual and analytical skills was stated as key to behave intrapreneurially. More precisely, interviewees reported the interplay would allow the Finance Business Partner to initiate change by understanding abstract structures and required details and moving between both levels.

PO3, a Senior Finance Leader from O3, put it as follows:

“We are sometimes a bit stuck in our own structures. So, I expect the [company specific title for FBP] to break down these structures, and what I expect most of all is to look at the ‘big picture.’ A [company specific title for FBP] sees a lot – also from other businesses, also in the discussions with his colleagues. And these things can be connected – so financial dots with outside dots with external data and also with internal discussions – so a bit of ‘spidering the net.’ It is about bringing this information together and then drawing the right conclusions or asking the right questions.”*

(PO3) – Senior Finance Leader O3

Similarly, IO1 described a Finance Business Partner (WO1) with those competencies as follows:

“I think he is extremely good at abstracting and taking different perspectives. I.e., when you talk about certain topics, and you also want to change these topics, then he doesn’t just have the financial glasses, but he understands exactly [...] which perspectives do you have to look at to view this holistically and doesn’t get bogged down in detail right away. He can be extremely good at high-level, but then also go down deep into the details and then go up again, depending on who he has to communicate with.” *(IO1) – Senior Finance Leader O1*

WO1, in turn, agreed and formulated his competencies in slightly different words as follows: “On the one hand, it needs my analytical skills, but it also needs networked thinking - as a skillset just to have the right basis.”* (WO1)

Business understanding

There was agreement across all interviewees that business understanding, or sometimes described as “business acumen,” is key to be able to behave intrapreneurially in the role of the Finance Business Partner.

Exemplarily, RO1, a Finance Business Partner from O1, shared his perception and differentiated between strategic and operational business understanding:

“I need business understanding. Absolutely. That’s critical. I need business understanding on two levels. I need it more on an operational level, e.g., product understanding, understanding how our sales force ticks [...], and then you also need a business understanding on a strategic level. ‘Okay – we are [O1]. What are our [strategic] initiatives? [...] What are our engagement drivers? You have to understand that to be able to say: “Okay – how can I now set an entrepreneurial accent here?”*

(RO1) – Finance Business Partner O1

Similarly, a Senior Finance Leader from O3 (PO3) commented:

“I (.) think – and this is maybe an important point – we always want to innovate and find new solutions, but to find new solutions, I first have to understand how the business is running. How the processes are. What are the problems? What are the issues that the people in the field encounter?”

(PO3) – Senior Finance Leader O3

To further illustrate her point, she referred to a Finance Business Partner from her organization who, in her eyes, combined analytical and conceptual skills as well as business understanding in an ideal way. Interestingly, in her example, PO3 didn’t point at Finance Business Partner’s previous knowledge about the organization’s structure or business processes but rather at the capacity to rapidly build an understanding of the current business issue:

“We had a [company specific title of an FBP] who was very strong, also conceptually very strong. Analytically very strong. Who was really- when there were specific issues in the business- he didn’t just talk to the business stakeholder[company specific title of the business unit head], he talked to the people in the hallway. He also went into the field, so he also talked to the people to understand the problem [...]. So, the first thing he did was to try to understand what the issue actually is, or what the opportunity really is (there can also be positive things), and then he worked out solutions analyzing the data, consulting with other people in the finance team (how did you see it?) and discussing them. Based on his insights [...], he proposed the business concrete solutions – plus he was able to communicate this to the business [...] in such a way that it didn’t come across as ‘we know everything better, and we’re now showing how it’s done.’ Still, it was really in a collaborative way that was also accepted by the business and which was then also implemented by the business.”

(PO3) – Senior Finance Leader O3

This competency to quickly build up business understanding was reported to be of high importance as a Finance Business Partner is required to understand a broad range of business areas, as outlined by PO1, as Senior Finance Leader from O1:

“We expect FBPs to cover all aspects of the business. So not only finance, marketing understanding, logistics, repair – whereas you could say: ‘Ok, Marketing Head, it’s good enough if he is an entrepreneur in the area of marketing or sales in the area of sales’ – the ambition for FBPs is to cover all.”

PO1 – Senior Finance Leader O1

Interview data revealed that business understanding of different business areas is not only crucial to come up with impactful proposals but also to be accepted by the stakeholders from the business, as stated by IO1:

“You (.) need an understanding of different [business] areas so that you can (.) discuss with them [decision maker from business] on eye level and also come up with different options on how change can be driven”*

(IO1) – Senior Finance Leader O1.

3.3.2.2 *Personality*

Next to specific skills (theme 2), interviewees reported that the personality (theme 3) of a Finance Business Partner is a decisive factor that impacts intrapreneurial behavior.

Interestingly, interviewees regularly emphasized they perceive having a particular personality constellation as being more important than a specific skill set for performing intrapreneurial behavior: “I think the most important thing is the interest to get involved, to make a difference. So the most important thing is the personality, and then maybe experience and competencies.” (RO3).

MO1, a Senior Finance Leader from O1, agreed and stressed the rather static character of traits:

“It really depends what you potentially strive for and how engaged you can be. [...] Either you have it in yourself, of course, you could train it a little bit, but I think people have it in their nature.”

(MO1) – Senior Finance Leader O1

When asked to describe a specific Finance Business Partner who is a role model for intrapreneurial behavior in their particular organization, interviewees seemed to have a very clear personality constellation in mind. Interviewees reported mainly on curiosity, pragmatism, risk-taking, proactivity, and independence.

Curiosity and Pragmatism

Curiosity was dominantly mentioned, sometimes in direct combination with pragmatism, as stated by FO1:

“I believe that this curiosity, I always call it ‘persecution mania,’ [what I mean is] that we are always striving to optimize our business model to become even better. [This] is undoubtedly a very important quality that you must have. A second, in my opinion, is the pragmatism and the tirelessness until the end, to the result.”*

(FO1) – Senior Finance Leader O1

In a similar vein, FO2 described a role model for intrapreneurial behavior from his team as follows: “He is results-oriented, and he is inquisitive in a certain way or has a kind of learner attitude (...). That’s what characterizes him.”*

Later he elaborated more on what he meant by results-orientation or pragmatism:

“Not always striving for perfectionism, but also quickly and agilely influencing the business stakeholder at an early stage and addressing issues and not this ‘let’s die in perfection’ [mentality]”*

(FO2) – Senior Finance Leader O2

With regards to curiosity, MO1 illustrated how she observes it with an FBP from her team on a daily basis:

“[He] is curious, asks questions. How does it work? What are the reasons for how we are doing it? How do we do it? What kind of impact does it have on business? All these types of questions. So not being shy to really ask questions to understand. Then, I think learning is important as well. It goes with curiosity. When you are curious, then you want to know how things, how the puzzle works together.”

(MO1) – Senior Finance Leader O1

Risk-taking

Next to curiosity and pragmatism, risk-taking was stated as a relevant character trait to act intrapreneurially in the Finance Business Partner role. Noticeably, interviewees described and interpreted it from two different angles. Some interviewees referred to it in relation to business topics, while others viewed it as personal risk-taking when leaving their comfort zone.

Exemplarily, PO3 stressed the importance of risk-taking from a business point of view:

“We work for the company and that in cooperation with the business. And for that, I need entrepreneurial behavior. We cannot remain in our positions and not take any risks, (...) because there might be a downside. Instead, we need to discuss the risks or

opportunities, and above all the opportunities, with the business and then draw the appropriate conclusions as if the company were [sic!] our own company.”*

(PO3) – Senior Finance Leader O3

In contrast, MO1 described the relevance of risk-taking in the context of reaching beyond own boundaries:

“You know you see something that is not working, needs attention, and so on. So, if you are entrepreneurial, you say: ‘I take it, and I trust the people around me, and we get it somehow solved. So not being scared of going out of the comfort zone. That is what I would say. And always behave as if it would be your company. If it’s your company, you have no choice, right? And I mean if you want to last, (...) you always need to challenge the status quo.”

(MO1) – Senior Finance Leader O1

Proactivity and Independency

Interviewees regularly stressed the importance of being proactive and independent for identifying intrapreneurial occasions as “there is no recipe for success or for driving value creation. [...]. So you have to have this capacity to go proactively and independently after opportunities.” (PO1). A Senior Finance Leader from O2 formulated it slightly differently when describing a Finance Business Partner who is a role model in terms of intrapreneurial behavior: “He is open, he has a certain drive and commitment to drive things forward on his own responsibility.”(FO2). To contrast, a Senior Finance Leader from O1 described the traits of a non-intrapreneurially behaving Finance Business Partner he had in mind:

“Passive, reactive, needs always to be pushed to do things. Typically, also the one who thinks finance in the old, traditional role of accounting, controlling bringing transparency. No real interest in the business. So basically, [O1] and other companies are interchangeable.”

(PO1) – Senior Finance Leader O1

To illustrate how proactivity could be shown in the role of a Finance Business Partner, PO3, a Senior Finance Leader from O3, stated:

“So first and foremost to have proactive knowledge about what’s happening, not only what’s happening today and tomorrow, but what’s happening in the following weeks and months, as far as it’s possible here [in country X]. That’s not so easy because the regulations here have changed in the last few years, sometimes from one day to the next. [...] So, knowing what is going on in the market [...] and then: (...) What are the possible solutions so that we can ...? [...] And then really also actively looking for collaboration with the business. How can we tackle this together, and how can we bring

our knowledge together. So, I think proactiveness and curiosity probably gets to the heart of it

(PO3) – Senior Finance Leader O3

The interviews also revealed that interviewees often do not actively differentiate between skills (cf. Section 3.3.2.1) and personality as they see their borders blurring. PO1 offered a summary, capturing both dimensions:

“It is a person (...) who has a passion for performance, so who is looking for improvements going further. It is a person who has a genuine interest in the business. It is a person who can work well with others, especially outside of finance. It is a person who typically also has good structuring, conceptual skills because it is about identifying problems, reducing complexity, explaining to others. It is a person who can work independently, a person who is well established and respected, trusted, within the organization. It is also a person who has its own house in order [core finance activities well managed]. It is a person who is able to connecting the dots, so a business issue and what does it means financially or the implications on others or other functions.”

(PO1) Senior Finance Leader O1

3.3.2.3 *Self-efficacy*

Next to skills and personality, the thematic analysis of the interview data revealed a third key theme on the individual level of the Finance Business Partner, which was called “I trust in me / I see myself that way” (theme 4). It captures the Finance Business Partner’s belief in own capabilities to manage future challenges and the desire to behave intrapreneurially. In this context, interviewees also referred to the self-concept of being an FBP and their related self-confidence.

The variety of interview partners, being either Senior Finance Leaders or current Finance Business Partners, portrayed the theme from different angles. FO1, a Senior Finance Leader from O1, emphasized that it heavily depends on the Finance Business Partner’s will and conception of themselves whether they decide to behave intrapreneurially or not.

“I believe you can behave entrepreneurially or not entrepreneurially in any role. No matter if it’s a functional role, like in finance. It could be HR [Human Resources]. It could be marketing, etc. (...). I think as a Finance Business Partner, you can cover an extremely broad spectrum – if you want to. Far beyond (.) accounting, core Finance, (...). (...) you can really help as a wingman of the GM [General Manager] to manage the performance of the market organization and not only the financial performance but also the operational performance. I think at the end of the day, there is a huge playing field – if you take advantage of it – where you can behave entrepreneurially.”*

(FO1) – Senior Finance Leader O1

Another perspective was offered by two acting Finance Business Partners (WO1 and JO1) working for O1. They expressed their self-conception of being a Finance Business Partner in different ways.

WO1, an FBP who worked in this role in different countries, reflected on his past experiences, referring to the collaboration between him and the General Manager when he said:

“In [country 1] and [country 2], I perceived the expectations [from Finance Head, General Manager, and own expectations] as extremely harmonious. Because in both organizations, they looked for a sparring partner, and that’s how I want to work. In [country 3], I noticed right from the beginning that there was a General Manager who didn’t want to be disturbed in ‘creating and steering his own paradise,’ and above all, he didn’t want to have someone around looking over his shoulder. And that doesn’t work. Not for me!”*

(WO1) – Finance Business Partner O1

Thus, he made it very clear that he sees himself as a sparring partner and wants to “disturb” and challenge the General Manager.

Similarly, JO1 expressed his objective of being comprehensively involved as a Finance Business Partner by saying:

“I would like to contribute to the further development of the organization by bringing in my financial perspective and my financial expertise on issues in all business areas of the market organization.”*

(JO1) – Finance Business Partner O1

Furthermore, JO1 expressed his self-conception rather implicitly on several occasions. First, when asked about his motivation for intrapreneurial behavior, he replied: “It’s fun! [...] and because I am hired as a Finance Business Partner, and not as a ‘super accountant’”*, when inquired how important intrapreneurial it is to him, he answered: “Extremely important. Otherwise, I would only be a super accountant”*. Thus, stressing again that he sees himself in the Finance Business Partner role as superior to rather traditional finance roles due to his mandate to behave intrapreneurially.

He also confidently expressed his belief in his capabilities: “I can act very entrepreneurially in my role. If I have a topic that really concerns me and that I really want to push through, then I can push it through.”* (JO1).

Strikingly, in contrast to relevant skills or specific personality traits, interviewees usually referred rather indirectly to this theme – except for the above.

3.3.3 Contextual factors

Next to three themes on the individual level of the Finance Business Partners, the thematic analysis identified one theme on the contextual level as an antecedent for intrapreneurial behavior. This theme is called: “They provide me with what I need” (cf. Theme 5 in figure 12). It captures factors associated with the Finance Business Partner as a human being and involves other members of the organization and organizational processes or structures.

“There are many factors that also play a role, not only (...) how the [finance] business partner acts as a finance person. So, the environment definitely also plays a big role!”*
(PO3) - Senior Finance Leader O3

More specifically, interviewees emphasized the role of a *supportive corporate context*, *role conflict* in the role of the Finance Business Partner, and their *trust in their leader* as relevant for intrapreneurial behavior.

The following three paragraphs summarize the data from the interviews to present Finance Business Partners’ and Senior Finance Leaders’ perspectives on these three factors.

3.3.3.1 *Supportive corporate context*

When referring to a supportive corporate context for intrapreneurial behavior, interviewees mainly talked about the following: *Management support*, *work discretion*, also called work autonomy, *time availability*, and *organizational boundaries*, such as established organizational structures and procedures.

Management support and work discretion

Senior Finance Leaders, as well as Finance Business Partners both, agreed that management support is critical for business partnering and thus intrapreneurial behavior.

A Senior Finance Leader from O3 who is leading a team of Finance Business Partners and is a member of a national management team stated it as follows:

“We [management team] also [must] allow people [FBPs] to ask these questions, that we allow them to go into the business. That we allow them to go along with the field force! We certainly need this openness so that we [Finance] can then also work successfully with the business. [...] that we also bring in new approaches and points of view and that it is brought in by finance people, who are not in the business.”*

(PO3) Senior Finance Leader O3

When referring to ‘management,’ interviewees regularly referred to a General Manager, the management team of a business unit or subsidiary, or the CFO/Senior Finance Leader Finance Business Partners report to. The position they referred to depended on the hierarchical set-up of the organization the interviewee belonged to (cf. Section 3.3.1.1). Interview data also revealed that the openness and active support from the management for intrapreneurially behaving Finance Business Partners need to come first (top-down), thus is a prerequisite, instead of Finance Business Partners ‘earning’ the management’s support in the first place. PO3, a Senior Finance Leader from O3, stressed this point and emphasized the role of hierarchical thinking when saying:

“That’s a top-down approach that has to come first. So, if I don’t accept, for example, as CFO, that my people go on field visits or that I want everything to go through me. Or that I want, if there is any communication between business [unit] head, who is actually my (.) business peer and [finance] business partner who is my reporting line, that I (...) control that, then that doesn’t work. So definitely, the supervisor plays a big role. But I think [also] the whole [name of management board] team. (...) In case (.) the [name of management board] doesn’t accept such things and is (.) very distant from the people, in the sense of being very hierarchical, of course, it becomes extremely difficult. I can currently observe that: We have four business [unit] heads – one of them is very hierarchical, and I see that my [finance] business partners (...) have more trouble getting involved because he always wants to talk to me, whereas I don’t have the knowledge. My people [FBPs] have the knowledge. Whereas other business [unit] heads are very open to this collaboration. So, I think it’s really a bit top-down at the beginning, and of course, top-down has to work with the bottom-up in terms of ownership and accountability. That goes together, of course. So I think it starts at the leadership level.”*
(PO3) Senior Finance Leader O3

This view was supported across organizations, such as by a Senior Finance Leader from O1 who stated it very concisely: “It only works via the GMs [General Manager]. That’s what I have noticed. If they are not on board, then it doesn’t work.”* (IO1)

Also, a current Finance Business Partner from O1 confirmed the importance of the management’s support in his role. He especially referred to providing autonomy and being receptive to innovative ideas:

“For me, the other thing is to have freedom: A GM [General Manager] who allows entrepreneurship. So, who gives you the freedom to drive business topics and to come up with proposals that are not standard but somewhat ‘out-of-the-box’ and who does not micromanage.”*
(RO1) – Finance Business Partner O1

... before he emphasized the need to have some decision rights:

“That’s just frustrating for people [FBPs] when you don’t have the decision-making authority, and people don’t argue fact-based – and then it is some kind of ‘overruling’”^{*}
(RO1) – Finance Business Partner O1

PO1 acknowledged that a Finance Business Partner’s decision rights are somewhat limited – especially compared to an entrepreneur – but in contrast to RO1, he recognized the benefits of it:

“As an FBP, you don’t have a say for everything. You can influence a lot, and in the end, some of the things you either can decide yourself or for other things you have the management team who decides and other things when the GM [General Manager] takes the decision. So I think the decision power compared to a founder could be a bit limited, more limited, which is not bad, because it gives you other perspectives, you are not alone, check and balance, you also have a strategy or compliance rules or directives in a corporation which set you some boundaries you cannot go over. With a founder, you can set them yourself, or you can decide not to set any boundaries at all. That limits you.”

(PO1) – Senior Finance Leader O1

Next to openness in the sense of being receptive to new ideas and providing autonomy, tolerance of mistakes revealed to be an important element of management support for intrapreneurial behavior in the Finance Business Partner role. This topic was exemplarily stated by MO1 and PO3, Senior Leaders from O1 and O3.

“Space, for me, is the biggest for empowerment and for their development. And also, you have to make sure that they understand if they fail or if it doesn’t work (...) they can always come. They can come back.”

(MO1) – Senior Finance Leader O1

“(...) and if something goes wrong, then something goes wrong. That is probably also very important. When something goes wrong, there are no punitive actions, but we discuss why it went wrong and what we can do so that it doesn’t go wrong the next time, that is, a certain tolerance of mistakes. And at the end of the day, we don’t work as doctors or anything like that, so everything that goes wrong – most of it – can be fixed (.) and mistakes are fortunately usually not very impactful, that you can’t correct them anymore. So that is certainly an important point.”^{*}

(PO3) Senior Finance Leader O3

Time Availability

Interview data revealed that having enough time was perceived as a vital element of a supportive corporate context for intrapreneurial behavior in the FBP role. However, there was a complete agreement with Senior Finance Leaders and Finance Business

Partners that Finance Business Partners feel the intense pressure of not having enough time. Especially the coexistence of the two dimensions of the Finance Business Partner role: Core finance and business partnering, seemed to cause time issues (cf. Section 3.3.1.). Core finance responsibilities were reported to demand too much time to the detriment of intrapreneurial behavior.

However, while Senior Finance Leaders from all three organizations also stressed the self-responsibility of the Finance Business Partners to make time for intrapreneurial behavior, respectively business partnering, Finance Business Partners saw the responsibility for support from their leaders.

As one example, when being asked for the biggest obstacles for Finance Business Partners to behave intrapreneurially, FO2, a Senior Finance Leader from O2, acknowledged the time issue but also saw the Finance Business Partner as responsible for prioritizing:

“It is time capacity quite clearly. (...) of course, we (..) come from a different understanding of our role, i.e., Finance was (.) 4-5 years ago (...) a fully-fledged organization, where we did reporting, processes, systems, tax, financial statements, (..), where, of course, business partnering was only a part of the big picture, and that has now changed and changed a lot through specialization. We are perhaps now fewer people, locally, for the finance business partner activities, but of course, we have also handed over many tasks. This means that for people who have been with us longer, the difficulty is, of course, to really keep up with this change and to no longer do things that they are used to doing, that they are good at, where they have a routine, and to say to a stakeholder: No, I’m not doing that anymore. Please turn to XY. And then to use the time accordingly to really interact with the stakeholder and engage in real business partnering. On the one hand, this is a time issue, but of course, it is also an issue of how I prioritize my tasks and what I think makes the most sense or creates the most value for the company.”*

(FO2) – Senior Finance Leader O2

PO3, a Senior Finance Leader from O3, expressed it very similar but also acknowledged her responsibility as Finance Business Partner supervisor:

“If someone is overloaded with reporting etc., it is clear that there is no time left for business partnering. But I think it’s a give & take (...) we have a saying: “You don’t have time, you take time” – (...) often (...) we spend time on things that are familiar to us, that are not so challenging (...), and I also see that with my people. Many things that are challenged at some point: (...) Is that really needed? Is that value-adding? Does the business really need this report? If you question it a bit, the answers are not always “we definitely need it.” (...) Of course, there has to be time. Of course, we have to make sure that we can take away all the reporting and all the basic deliverables with digital tools, etc., or that you can scale them back. But I also think that it’s partly also a responsibility, or a ...– how should I put it? – that’s a push that has to come from the [title of FBP],

“How can I best spend my time?” So that’s what I expect from my people. They know better what they should do and have to do in the Grand Scheme and that they then also take the time and if they don’t have the time, because I bombard them with requests, for example, or my peers, that they then also come and say ‘I’m overloaded with these daily requests, which doesn’t bring much added value, what can we do?’ So, I think it’s a little bit two-sided. So, on the one hand, the company (...) – we do a lot here at [O3] to really try to reduce this reporting and power pointing, etc., but on the other hand, this time that is freed up must also be used to do this business partnering. And then maybe to go into a stretch zone and not just stay behind the computer and look for new things that keep you occupied.”*

(PO3) – Senior Finance Leader O3

IO1, a Senior Finance Leader from O1, fully agreed that Finance Business Partners have the responsibility to make time but pointed in the direction of setting up required structures:

“What I notice (...) is that they are [FBPs] super frustrated when they don’t have time to move anything when they are always busy with small topics, and we have that in (...) our organization, that frustrates them. And that’s when I tell them, ‘you are the master, and in the end, you have to make sure that you build the structure that you need so that you can act.’ That’s also (...) what you can demand from our super talents, that they also build that for themselves. When I think back, personally, I didn’t have that complaint. But not because I found it perfect everywhere, but I have done something about it, (...). But they [FBPs] are frustrated, that happens often”*

(IO1) – Senior Finance Leader O1

In stark contrast to the views of Senior Finance Leaders, Finance Business Partners regularly expressed their frustration of being overloaded without seeing ways to improve the situation.

A Finance Business Partner who reported suffering from core finance task overload intensely said that he would love to have two half days a week to work conceptually, because...:

“I think that would have a big impact. Because then I would really have the time and leisure to be able to act entrepreneurially, to be able to identify potential and to come up with ideas on how I can leverage this potential”*

(JO1) – Finance Business Partner O1

Organizational boundaries

Existing structures such as hierarchical set-ups, procedures, processes, or task descriptions, regularly referred to as organizational boundaries, revealed to be another important factor in the corporate context.

A Finance Business Partner from O1 illustrated the organizational complexity he operates in when comparing O1 to a start-up:

“The start-up is (.) significantly less complex, in the sense that someone has a business idea and is now building a prototype. But building a prototype at [O1] in this matrix organization, where you have different global levels, the approval level, the review level, but also processes, system connections, IT, etc. is significantly more complex and certainly does not accelerate the implementation of the business opportunity and certainly makes resources more intensive, because you have to manage so many stakeholders. (...) You can’t drive the business opportunity yourself (...). You need an IT connection, and you need to align with certain BUs [Business Units], you need a Region Head, you need a marketing team, they all have to be on board.”*

(RO1) – Finance Business Partner O1

To make the challenge more tangible, he illustrated a specific example:

“Financing is a good topic. There are very clear restrictions [...] We are now talking about a renovation of 2 million euros, but you [he meant himself in the FBP role] don’t have the decision-making authority to initiate that. Whereas in a start-up, you are rented somewhere and then ‘sure we’ll do it,’ so there you are already limited entrepreneurially. There are two levels. There are the global structures, (...) but also the regional management set-up. You are always aligned and coordinated ”*

(RO1) – Finance Business Partner O1

3.3.3.2 *Role conflict*

Interviewees mainly reported two dominant reasons for role conflicts: Conflicts emerging from a *different role understanding* of the Finance Business Partner role between business and finance leaders. Conflicts that result from the *two dimensions covered in the Finance Business Partner role*: The core finance dimension, which especially includes compliance responsibilities, and business partnering, as the second dimension (cf. Section 3.3.1.1).

Different role understandings: Business versus Finance

Based on the interview data, three main actors determine the expectations towards the Finance Business Partner role: First, the General Manager, Business Unit Head, or someone in a similar position who is the stakeholder from the business side. Second, the CFO or Finance Head, who leads the Finance Business Partner from the finance function, and third, the person in the Finance Business Partner role. Finance Business Partners regularly reported that expectations differ enormously. Such as stated by WO1 when he was asked for the expectations towards him:

“[Expectations vary] extremely strong. Extremely dependent on the General Manager and the [Finance Head title in O1], always both. I think those are the two elementary functions, so to speak, that decide what is expected of the role, regardless of how you see yourself then. But from an expectation standpoint, I think those are the two main drivers.”*

(WO1) – Finance Business Partner O1

MO1, a Senior Finance Leader from O1, illustrated her view and emphasized that there is a consistent understanding of the Finance Business Partner role within the finance function but not within the business:

“Sometimes, we have this alignment on the role. We [Finance] believe we should be Finance Business Partners, but some business leaders believe that finance is still [at] a policemen stage. (...) Sometimes we believe we should be Finance Business Partners, and our business leaders completely agree with that. And I think then you have this excellent environment basically to really boost these entrepreneurial behaviors and being [sic!] the business partner for your boss, for your peers, and the company. [...] Some people believe it is acceptable, and some people see it non-acceptable.”

(MO1) – Senior Finance Leader O1

Similarly, IO1 stressed that only the minority of business leaders within her organization expect FBPs to behave intrapreneurially, but Finance does:

“Generalizing is pretty difficult. I think that the GMs [General Managers] generally want someone who can keep the financial issues off their backs, to put it bluntly. I think they all want that. Which is totally fair, too. (...). Whether they would have the requirement for the [FBP title in O1] to define the changes, I don’t think so. [I] believe this is more the minority [...] And defining the changes would be more of an entrepreneurial mindset, if you will, and I don’t think that every GM has the claim that the finance manager does that. I think that’s more of a claim that we [Finance] have.”*

(IO1)- Senior Finance Leader O1

As a consequence of diverging role expectations, Finance Business Partners reported to suffer, e.g., from frustration, as exemplarily stated by JO1, an FBP from O1:

“Well, (...) it has led to a certain frustration at times because of course, you can’t necessarily live up to your own role expectations, or the role expectations that other stakeholders demand of you, such as [name of Head of Finance], you simply can’t live up to them. But on the other hand, I mean, the organization is very successful. It works like that (...).”*

(JO1) – Finance Business Partner O1

Another FBP, WO1, illustrated a conflicting situation that made him feel uncertain about his role and himself:

“I worked together with a General Manager who had very clearly where he wanted to go with the organization, had his own goals, but they didn’t fit for me within the cadre of values of [O1] as I had experienced it (...). For me, this already brought up the first point of: How do I deal with it? And what is my role now? Is there now a certain expectation from the group [HQ Finance team] about how I deal with it and that I also

possibly have permission to go against it, although he is my superior? Or is it even my obligation? And how far does that go? And to what extent am I also allowed to escalate? And that is a question that is not always easy to answer for oneself.”*

(WO1) – Finance Business Partner O1

Different role dimensions: Core finance versus business partnering

Next to a diverging role understanding, the coexistence of traditional finance responsibilities and business partnering responsibilities was stated to cause conflicts.

LO1, a Finance Business Partner from O1, commented:

“The biggest challenge is to balance between the gatekeeper and the sparring partner from a business perspective because we have the responsibility to manage the compliance and all the rules and the regulations from a legal perspective but as well from the group perspective, and to be a sparring partner from business to push people for (.) new opportunities (...) without having the limitation on [sic!] our mind. Because from my side, when I was discussing with sales, or with marketing, or even with customers and we were discussing specific opportunities, I always have the background jumping [sic!] if this is working or not working [from finance regulations point of view] and this is the big challenge of this balance, of the concept, let’s say.”

(LO1) – Finance Business Partner O1

She therefore proposed:

“I don’t know, but maybe separate this part of audit and compliance from the [FBP] role could help the FBP to open up to this entrepreneurial spirit much more and have kind of 100% gatekeeper for the company. That could help. For me, that is what I would change.”

(LO1) – Finance Business Partner O1

Another example was presented by a Senior Finance Leader who illustrated a specific situation where an FBP had to decide between compliance rules and risk-taking, which was considered as intrapreneurial:

“I see entrepreneurship above all in pragmatism. Maybe making a decision that is not 100% [...] IFRS compliant, but we might do the right thing according to common sense. And there is also a certain risk there. You can tidy everything up for the last 30 years because a tax authority might go back more than five years, or you can also leave things lying around deliberately, or take a certain risk there as well.”*

(FO1) – Senior Finance Leader O1

Also, a Senior Finance Leader from O3 reported from conflicts in the FBP role when balancing both responsibilities:

“Well, there can be conflicts, namely that the [FBP title in O3] looks too much at the top line and less at the bottom line, i.e., he may do too little in his supervisory function. [...] It’s always a balancing act. Especially here in [country X], we are very close to the business, which is also expected as a business partner [...]. I’ve already seen that in discussions with the [FBP title in O3] and the [Title of Business Unit Head in O3], and

when I see that, I also make comments accordingly and say, we have to look that we still have a balanced view. But of course, if you are very passionate about the business itself, then you tend to be less balanced as well.”*

(RO3) – Senior Finance Leader O3

3.3.3.3 *Trust in the leader*

Trust of the Finance Business Partner to its leader is a factor that emerged from the interviewees as relevant for intrapreneurial behavior in the Finance Business Partner role (cf. Theme 5).

When asking for critical contextual factors for the FBP to behave intrapreneurially, a Senior Leader from O1 immediately mentioned trust. He explained why and outlined that missing trust might restrain an FBP from intrapreneurial behavior:

“If I had to say one characteristic, it’s trust. Trust has a lot to do with delegation, a lot to do with ‘we focus on the future and not on the past. We’re not looking to blame; we’re looking to learn.’ And from that, I would subsume it into trust. That is the most important thing. [...] If there is a breach (...) then people [FBPs] often go back into this (...) administrator role because (...) otherwise we [FBPs] would expose ourselves to potentially make a mistake ”*

(FO1) – Senior Finance Leader O1

MO1, a Senior Finance Leader from O1, agreed and especially pointed at the coexistence of trust and empowerment. When she reflected on essential factors in the relationship between her and an FBP from her team who is a role model for intrapreneurial behavior, she stated:

“Trust. Being trusted, being empowered. I also believe that we have set the direction together. So, there will be an exchange, and we align so that we aligned what we achieve. And the framework of what we want to do. (...) I think that he is the most empowered and trusted that he can make it. [...] And also you have to make sure that they [FBPs] understand if they fail or if it doesn’t work (...) that they can always come. They can come back.”

(MO1) – Senior Finance Leader O1

Not only Senior Leaders but also FBPs explicitly emphasized the role of trust, such as by LO1 when reflecting on her intrapreneurial intentions and behavior:

“I like to try it [intrapreneurial behavior], but as well the support and the trust from the EMT [Executive Management Team] and the GM [General Manager] is helping to jump on it [intrapreneurial opportunities]. If it was in different circumstances, with a different company, different values, different type of management, I think, maybe it could be different.”

(LO1) – Finance Business Partner O1

When elaborating more on the topic, she emphasized the encouragement and failure tolerance of the management team members again and stated that there is “no blame management, so that helps to grow in this spirit [of intrapreneurial behavior]” (LO1).

Interestingly, only interviewees from O1 explicitly referred to trust from the FBP to its leader as an important factor in the context of intrapreneurial behavior.

3.4 Discussion and development of conceptual framework

The goal of the qualitative pre-study was twofold. First, to explore the status quo of the Finance Business Partner role corporate reality, focusing on how intrapreneurial behavior relates to this role (RQ 1). Second, to discover factors that might hinder or promote intrapreneurial behavior in the Finance Business Partner role (RQ 2). By pursuing these goals, the study set out to contribute clarifying the ambiguous picture of the contemporary role of the management accountant in scholarly literature as requested, e.g., by Byrne and Pierce (2007) and Goretzki et al. (2018) through providing evidence from contemporary organizations. Furthermore, it aimed to address the research gap on the particular factors that impact intrapreneurial behavior in the Finance Business Partner role. Knowledge of those factors is imperative for contemporary organizational practice, as our data showed.

The discussion is structured around the two goals mentioned above. In section 3.4.1, we discuss how findings have contributed to drawing a more holistic picture of the corporate reality of Finance Business Partners, particularly of their intrapreneurial behavior. A particular contribution is that the findings have illuminated that intrapreneurial behavior is perceived as a prerequisite and as a synonym for finance business partnering. Thus it is inseparably linked. Furthermore, by providing specific examples, we gained insights into how intrapreneurial behavior in the role of the Finance Business Partner is realized on a day-to-day basis in corporate reality.

Section 3.4.2 discusses the identified factors considered relevant for intrapreneurial behavior in the Finance Business Partner role against the theoretical guiding perspectives. The identified factors are skills, personality, and intrapreneurial self-efficacy on the individual level of the FBP and a supportive corporate context, trust in their leader, and role conflict on the contextual level. Moreover, we develop a conceptual framework as an outcome of the qualitative pre-study to be quantitatively tested in the second phase of the overarching mixed-methods study. Thereby, the

conceptual framework represents a key element of integration between the first two phases of the overarching mixed-methods study.

3.4.1 Finance Business Partner role and intrapreneurial behavior

Role shift

Our study set out to explore the corporate reality of Finance Business Partners based on views of Finance Business Partners and Senior Finance Leaders from three different organizations that proved to have a high experience level institutionalizing this role.

Against the background of the controversial debate on the Finance Business Partner role in scientific literature, this undertaking followed calls for collecting evidence from contemporary practice (Goretzki & Strauss, 2018; Lambert & Sponem, 2012). The controversy is characterized by contradicting views on the role shift from the management accountant to the Finance Business Partner in corporate reality. While proponents such as Burns and Baldvinsdottir (2005) and Järvenpää (2007) argue in favor of a role shift, Lambert and Sponem (2012) challenge the idealized view on the Finance Business Partner role and question the proliferation of the FBP role in today's organizations. Also, Byrne and Pierce (2007) note that they could not find proof for the role shift in their qualitative study. By identifying three globally established organizations, this study provides evidence for organizations where the role shift from the traditional management accountant role to the Business Partner model is actively taking place, thus adding to those prior studies. In Lambert and Sponem's (2012, p. 566) terms, the three organizations are "yearn[ing] for business partners" in their finance organizations and significantly invest, i.a. through dedicated training resources and set up new structures (e.g., shared service centers) to reduce core finance tasks in favor of business partnering. The study also reveals that the role shift is an intense, multi-year-long process. This finding confirms prior practical anecdotes and academic findings suggesting that the realization of the finance business partner role is challenging: "its adoption (.) seems less straightforward than may have been anticipated" (Byrne & Pierce, 2007, p. 493; Lukka & Järvenpää, 2018; Windeck et al., 2015). The three organizations started the transition to the FBP role at three very different points in time, between 2009 and 2017, and report to being still in "transition," working towards an even more substantial shift to more business partnering. Finance Business Partners in all three organizations have minor but varying extents of dual responsibilities. That is responsibilities for tasks attributed in prior literature to traditional management accountants, such as reporting and accounting responsibilities and business partnering

responsibilities. Very interestingly, studied organizations are not aiming at completely removing core finance responsibilities, regularly related to the traditional management accountant role, from the responsibility scope of their Finance Business Partners. This finding contradicts the polarized view of the “bean-counter” vs. Finance Business Partner (Friedman & Lyne, 1997; Granlund & Lukka, 1997) and supports the recent work of Lukka and Järvenpää (2018). The latter authors disregard pure types but promote an integrative view regarding both roles as part of a continuum. As in the case of the studied organizations, the Business Partner who is part of the management team is considered as located towards the right side of the continuum. However, our findings also reveal that the bipolar view exists in the minds of Finance Business Partners and Senior Finance Leaders and is associated with more valuable work in the case of business partnering and less valuable work related to traditional management accounting tasks. This bipolar view creates the tension previously voiced by Morales and Lambert (2013) and Lambert and Sponem (2012).

Organizational setup and role understanding

Enriching the discussion on where Finance Business Partners can be found in organizations (Byrne & Pierce, 2007; Granlund & Lukka, 1998), in the three studied organizations, Finance Business Partners predominantly are employed outside the head office finance organization, such as in subsidiaries, business units or key operational units (e.g., in plants) at a very senior level. In essence, everywhere where a management team is present, a Finance Business Partner is installed as part of the management team or a project team, thus confirming prior research of Granlund and Lukka (1998) and Windeck et al. (2015). Relating to Lambert and Sponem's (2012) styles of the management accounting function, the three studied organizations come closest to the “Partner” style, serving local management, taking the financial dimension into account while acting as a decision-making facilitator.

Interviewees' descriptions of the aspired Finance Business Partner resemble the in prior literature comprehensively discussed ideal of the Finance Business Partner, emphasizing a strong business and future orientation (Goretzki et al., 2018; Järvenpää, 2007). Moreover, interview reports across all three organizations reveal a very similar understanding of what business partnering ideally means in daily working practice. It is understood as getting proactively and deeply involved in business topics, closely collaborating with different stakeholders, and forming a comprehensive business understanding to ultimately develop a holistic proposal beyond considering the finance angle.

Intrapreneurial behavior in Finance Business Partner role

This study enhances the understanding of how intrapreneurial behavior relates to finance business partnering. Our study finds qualitative evidence for the link between intrapreneurial behavior and finance business partnering, confirming grey literature which postulated the importance of entrepreneurial characteristics and behaviors in the Finance Business Partner role (Fast Future Research, 2012; Lawson, 2016). Moreover, our study adds to prior research which suggested the relevance of entrepreneurial behaviors in the management accountant role, such as by Windeck et al. (2015) as well as Hyvönen et al. (2015) and Hyvönen et al. (2012).³⁵ To the author's best knowledge, it is one of the first, if not the first, to specifically relate the Finance Business Partner role to the intrapreneurship domain.

Our data shows that intrapreneurial behavior is perceived as a prerequisite for successful finance business partnering and inseparably linked. The close connection was further substantiated by some interviewees who even understood finance business partnering and intrapreneurial behavior as synonyms.

While intrapreneurship literature describes intrapreneurial behavior as self-determined, voluntary, and “beyond the call of duty” (Åmo & Kolvereid, 2005; Blanka, 2018; Neessen et al., 2018, p. 3; Rigtering & Weitzel, 2013), our data shows that in the context of the FBP role, it is not considered as an extra role behavior but as expected behavior. Not complying with this expectation might even lead to removal from the position as voiced by one Senior Finance Leader (PO1). Based on our data, the FBP's role set (Katz & Kahn, 1978) defining the expectations to the FBP role consists of the business stakeholder (e.g., the Business Unit Head or General Manager) and the senior finance leader leading the FBP from the finance function. Furthermore, the FBP themselves have expectations filling the role.

Our data further show that the key elements of intrapreneurial behavior discussed in academic literature, a combination of innovative, proactive, and risk-taking behavior (Jong et al., 2015; Wakkee et al., 2010), are shared by interviewees in the context of the Finance Business Partner role sometimes using precisely the same wording. While innovativeness and proactivity are voiced as expectations towards the individual FBP, risk-taking is regularly understood as joint risk-taking together with the business stakeholder. In line with the in grey literature postulated reasons (Fast Future Research,

³⁵ Prior works regularly used the term “entrepreneurial” instead of “intrapreneurial” despite referring to behavior of employees within established organizations (cf. Section 2.3.1).

2012), our data confirm that particularly the increasing volatility and uncertainty in the corporation's external environment and technological advancements are expected to cause a growing focus on intrapreneurial behavior in the FBP role in the future. Interestingly, our findings suggest that the consequences of intrapreneurial behavior do not only relate to the business level, such as strategic renewal and firm growth (Antoncic & Hisrich, 2001; Veenker et al., 2008), and long-term improvement of financial performance (Bierwerth et al., 2015; Zahra & Covin, 1995) but also to the individual development of the Finance Business Partner. Especially personal growth and learning opportunities through leaving the own comfort zone are considered positive effects of intrapreneurial behavior. In contrast, there might also occur negative effects such as frustration or resignation if intrapreneurial attempts do not meet with support. However, interviewees perceive this as dependent upon the individual filling the FBP role. So far, individual-level consequences were only rarely discussed in the intrapreneurship domain (Neessen et al., 2018).

Furthermore, our findings reveal that there is not one particular occasion for intrapreneurial behavior, but the illustrated examples demonstrate a diverse range of topics with different degrees of involvement of the FBP. The examples include enhancements of established processes, the set-up of a new compensation scheme, and product-related cases such as the preparation of business cases for new products, the proposals to counter competitor actions, and the design of a new business model for a minimum viable product. The involvement of the FBP varies from being an active contributor up to being the initiator and lead. Sometimes situations require very in-depth finance understanding, such as when optimizing cash flow through improving the credit and collection process. In other cases, the finance background seems not decisive, such as when proposing actions to counter the market entry of generics. Our data further show that there are rigid boundaries for intrapreneurial behavior in the FBP role represented by corporate frameworks such as the corporate strategy or compliance guidelines.

3.4.2 Factors impacting intrapreneurial behavior in this role

Role theory proposes that the role behavior of a focal person, as in the present case intrapreneurial behavior by the Finance Business Partner, does not take place in isolation but is instead shaped by *individual*, *interpersonal* and *organizational* factors (Katz & Kahn, 1978). This idea is supported by our findings suggesting that skills, personality, and self-efficacy as individual factors, trust in their leader as an interpersonal factor, and a supportive organizational context for intrapreneurship are relevant factors impacting a specific role behavior, namely, intrapreneurial behavior. Furthermore, we find that role conflict resulting from diverging expectations of role senders leads to negative consequences, such as resignation, and thus inhibit the desired intrapreneurial behavior in the Finance Business Partner role (Katz & Kahn, 1978).

In the following, we discuss the identified factors more granularly concerning our theoretical guiding perspectives (cf. Chapter 2) and propose hypotheses to develop the conceptual framework for the quantitative phase 2 of the overarching mixed-methods study.

Role theory defines the attributes of the person that impact behavior as “all those variables that describe the propensity of an individual to behave in certain ways – his or her motives and values, defense preferences, sensitivities, and fears” (Katz & Kahn, 1978, p. 197). Our data suggest that the Finance Business Partner’s self-concept of being a business partner and the belief in own capacities to behave intrapreneurially, intrapreneurial self-efficacy, is a relevant individual-level factor driving intrapreneurial behavior. This is supported by prior research in the intrapreneurship domain (Blanka, 2018; Douglas & Fitzsimmons, 2013; Globocnik & Salomo, 2015; Wakkee et al., 2010) and builds upon Bandura's (1977; 1982) Social Learning Theory with its central self-efficacy concept (cf. Section 2.3.4).

We, therefore, formulate hypothesis 1 to be tested in the quantitative study as follows:

Hypothesis 1: *Intrapreneurial self-efficacy has a direct positive effect on intrapreneurial behavior.*

Continuing to build on Bandura's (1977; 1982) Social Learning Theory and findings consolidated in a recent systematic literature review of the entre- and intrapreneurial self-efficacy concept by Newman et al. (2019), in the following, we propose that the individual-level factors *skills* and *personality* and the interpersonal factor *trust in the leader*, and *role conflict*, impact *intrapreneurial self-efficacy*. Intrapreneurial self-

efficacy then, as hypothesized in hypothesis 1 and illustrated in figure 13, impacts intrapreneurial behavior.

Our data provide support for certain skills being relevant for performing intrapreneurial behavior. More specifically, communication skills, business understanding, conceptual skills, analytical skills, and financial skills are dominantly expressed to be critical. This adds to prior research on the role of the management accountant, which highlighted the importance of business knowledge as well as communication and technical skills (Byrne & Pierce, 2007; Russell, Siegel, & Kulesza, 1999). In their qualitative analysis, Byrne and Pierce (2007) found a link between a Management Accountant's extent of business knowledge on innovativeness as well as on its influence on business results. Our findings also add to prior research in intrapreneurship which established the connection between certain skills and intrapreneurial behavior (Neessen et al., 2018).

Following the above and the idea of self-efficacy preceding intrapreneurial behavior, we formulate hypothesis 2:

Hypothesis 2: The perceived skill level has a direct positive effect on intrapreneurial self-efficacy.

As the third factor on the individual level, our data provide support that the personality of a Finance Business Partner is decisive for intrapreneurial behavior. More precisely, interviewees across organizations very consistently posit a constellation of curiosity, pragmatism, risk-taking, proactivity, and independence as promoting intrapreneurial behavior in the Finance Business Partner role. Prior research in intrapreneurship research established the link between personality and intrapreneurial orientation, which describes innovative work behavior, or risk-propensity, a critical component of intrapreneurship (cf. Section 2.3.1). For instance, extraversion positively and neuroticism negatively predicted intrapreneurial orientation and risk propensity (Blanka, 2018; Nicholson, Soane, Fenton-O'Creevy, & Willman, 2006; Sinha & Srivastava, 2013).

The importance of a particular personality constellation is also a regularly discussed topic in the context of the business partner versus the traditional management accounting debate. The ideal business partner is described as rather extrovert, creative, and problem-solving oriented (Granlund & Lukka, 1997; Granlund & Lukka, 1998). Also, more recent research on the recruitment procedure of contemporary management accountants

found that candidates were expected to show specific characteristics: Extrovert, confident, and “energetic and straightforward” (Lepistö & Ihantola, 2018, p. 117).

Based on our qualitative data and the outlined prior findings, we posit the following hypotheses 3 and 4:

Hypothesis 3: Personality dimensions of Finance Business Partners are not differently pronounced across companies.

Hypothesis 4: Personality has a direct effect on intrapreneurial self-efficacy.

Next to the individual factors of self-efficacy, skills, and personality, our data show cues for trust from the Finance Business Partner towards its leader as a relevant factor driving the Finance Business Partner’s intrapreneurial behavior. Prior literature on the Finance Business Partner role only paid scant attention to this factor. One noteworthy exception is Hyvönen et al. (2015). The authors emphasized in their case study that trust enabled the “entrepreneurial controller” to take over a more active role. This observation is in line with our finding and role theory, which proposes that interpersonal factors, such as trust, affect role behavior. The focal person is experiencing the sent role differently depending on the quality of the interpersonal relationship (Katz & Kahn, 1978; cf. Section 2.1.2). Given the work context and specifically the relationship between an organizational member (FBP) and its leader, we follow Gillespie's (2012, p. 183) definition of interpersonal trust in working relationships as “a person’s willingness to be vulnerable in a relationship with a specified other.” Trust is particularly crucial where risk is present (Mayer, Davis, & Schoorman, 1995)³⁶, such as when behaving intrapreneurially (Blanka, 2018; Dess et al., 2003; Wakkee et al., 2010). Prior research from Rigtering and Weitzel (2013) found that trust in the direct manager affects the intrapreneurial behavior of employees.

We, therefore, formulate hypothesis 5 as follows:

Hypothesis 5: Trust in the leader has a direct positive effect on intrapreneurial self-efficacy.

Hypothesis 6: Intrapreneurial self-efficacy mediates the relationship between trust in the leader and intrapreneurial behavior.

³⁶ For a conceptual overview on trust, see McKnight & Chervany, 2000, for an overview on the role of trust in organizational settings, see Dirks & Ferrin, 2001.

According to role theory, role conflict occurs when role expectations are difficult to reconcilable and lead to dysfunctional consequences (Katz & Kahn, 1978; Rizzo, House, & Lirtzmann, 1970). Our data show various reasons for role conflict in the Finance Business Partnering role. Especially a different role understanding between the finance organization and business stakeholders and balancing the two key responsibilities in the role, core finance versus business partnering, are reported to cause role conflicts. This is in line with a comprehensive set of literature investigating role conflict in the role of the management accountant, regularly referring to the ‘involvement/independence dilemma’ or the challenges of ‘hybrid accountants’ (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2018; Hopper, 1980; Lambert & Sponem, 2012; Maas & Matějka, 2009). However, in the context of intrapreneurship, the phenomenon so far has received surprisingly little attention.

Therefore, we propose the following hypothesis 7:

Hypothesis 7: Role conflict has a direct negative effect on intrapreneurial self-efficacy.

According to role theory, organizational factors shape role behavior (Katz & Kahn, 1978). Also, in intrapreneurship research, organizational factors often referred to as the ‘innovation climate’ or the ‘corporate environment for intrapreneurship’ (cf. Section 2.3.5), are put forward to impact innovative work behavior or intrapreneurial behavior (Eckhardt, 2015; Jung et al., 2003; Jung et al., 2003; Lee et al., 2011; Schneider & Reichers, 1983; Scott & Bruce, 1994). Our qualitative data reveal a set of four dimensions on the organizational level that impact intrapreneurial behavior in the Finance Business Partner role. Those are management support, work discretion, time availability, and organizational boundaries. This finding supports prior research by Hornsby et al. (2002), who studied middle managers' perception of relevant factors in their corporate environment for intrapreneurship and found evidence for those four organizational level dimensions.

While our data provide cues that individual and interpersonal factors impact intrapreneurial behavior via intrapreneurial self-efficacy, organizational factors seem to shape intrapreneurial behavior directly. This finding aligns with prior research on innovative behavior in the workplace (e.g., Scott & Bruce, 1994), closely related to intrapreneurship research. Here, innovation climate is considered an important direct predictor for behavior.

Based on the above, we propose:

Hypothesis 8: *The corporate environment for intrapreneurship has a direct positive effect on intrapreneurial behavior.*

Despite the differences of the three studied organizations, such as in their industry belonging, size, and structure of the finance organization (cf. Sections 1.4 and 3.4), qualitative interviews suggest that the factors relevant for intrapreneurial behavior in the Finance Business Partner role do not vary across organizations. Therefore, we expect invariance across the three organizations. To test if the relationships mentioned above, in fact, do not differ and to investigate the generalizability of results further, we propose the following hypothesis 9:

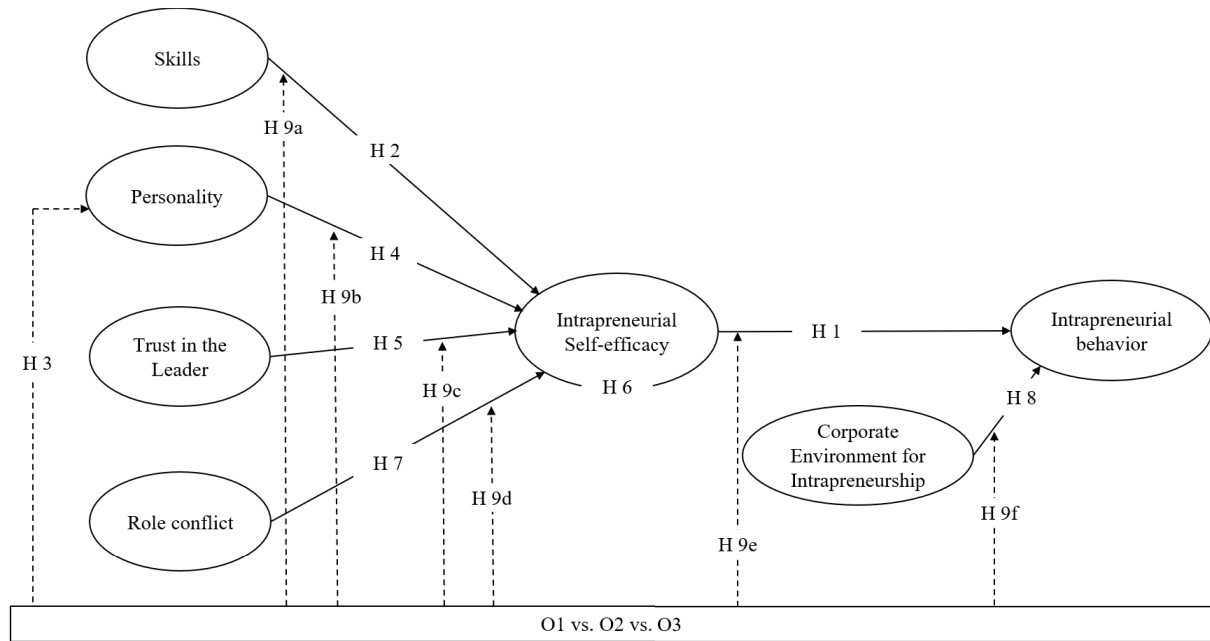
Hypothesis 9: *Path coefficients are invariant across the three organizations.*

More specifically, we propose that the path relationship across organizations are invariant between skills and intrapreneurial self-efficacy (H9a), personality and intrapreneurial self-efficacy (H9b), trust in the leader and intrapreneurial self-efficacy (H9c), role conflict and intrapreneurial self-efficacy (H9d), intrapreneurial self-efficacy and intrapreneurial behavior (H9e) and the corporate environment and intrapreneurial behavior (H9f).³⁷

Figure 13 presents the conceptual framework for the quantitative main study, including the proposed hypotheses on the total sample and the multigroup analyses. It presents a central deliverable of the qualitative pre-study and the integrator of the first quantitative and the second qualitative phase of the overarching exploratory and sequentially designed mixed-methods study (Creswell, 2015).³⁸

³⁷ The formulation of a null hypotheses in context of a PLS-SEM multi-group analysis is in accordance to established scientific practice, cf. Pantano, Rese, & Baier, 2017 and Zollo, Carranza, Faraoni, Díaz, & Martín-Consuegra, 2021.

³⁸ In line with the idea of the overarching mixed-methods study, limitations, further implications, and avenues for future research resulting from the qualitative phase are discussed in chapter 6.



Source: Own illustration

Figure 13: Conceptual framework and hypotheses for quantitative main-study

4 Quantitative main study: Understanding how identified factors impact intrapreneurial behavior in the Finance Business Partner role

4.1 Reasons for quantitative survey-based research

The main study adopts a quantitative survey-based approach using an online survey instrument to reach a real-life sample of Finance Business Partners in three different globally established organizations (cf. Section 1.4). This approach is deemed appropriate as a second step of the overarching mixed-methods study in light of the research problem. In the following, we outline the rationale.

The qualitative pre-study revealed a set of individual and contextual factors considered as relevant for intrapreneurial behavior in the Finance Business Partner role. Guided by theoretical perspectives (cf. Chapter 2) and prior literature, a set of hypotheses was posited, and a conceptual model was developed (cf. Section 3.4). To understand if the hypothesized relations hold and can be generalized to a population beyond the interviewees, it is required to test the conceptual model by employing a quantitative research design. This approach permits answering research questions three and four (cf. Section 1.2). Quantitative research allows for the operationalization and measurement of observable and latent phenomena, such as the factors explored in the qualitative pre-study. Moreover, it offers the opportunity to analyze causal relationships by using statistical procedures (RQ 3). Those procedures are guided by the quality criteria of objectivity, validity, and reliability. Furthermore, it allows for the comparison of groups to understand if identified relations vary in sub-populations (cf. RQ 4 in section 1.2) (Creswell, 2015; Creswell, 2018; Flick, 2014). To collect the required data for a quantitative analysis, online surveys are an established instrument for collecting data in a standardized form across countries in a resource-efficient way (Evans & Mathur, 2005). Extant academic research considering the role of the management accountant mainly adopted a qualitative approach, often using case studies (Byrne & Pierce, 2007; Byrne & Pierce, 2018; Lambert & Sponem, 2012), while quantitative studies are relatively scarce (Mahlendorf, 2014).³⁹ Thus, the present study was also motivated by the opportunity to add to existing quantitative knowledge.

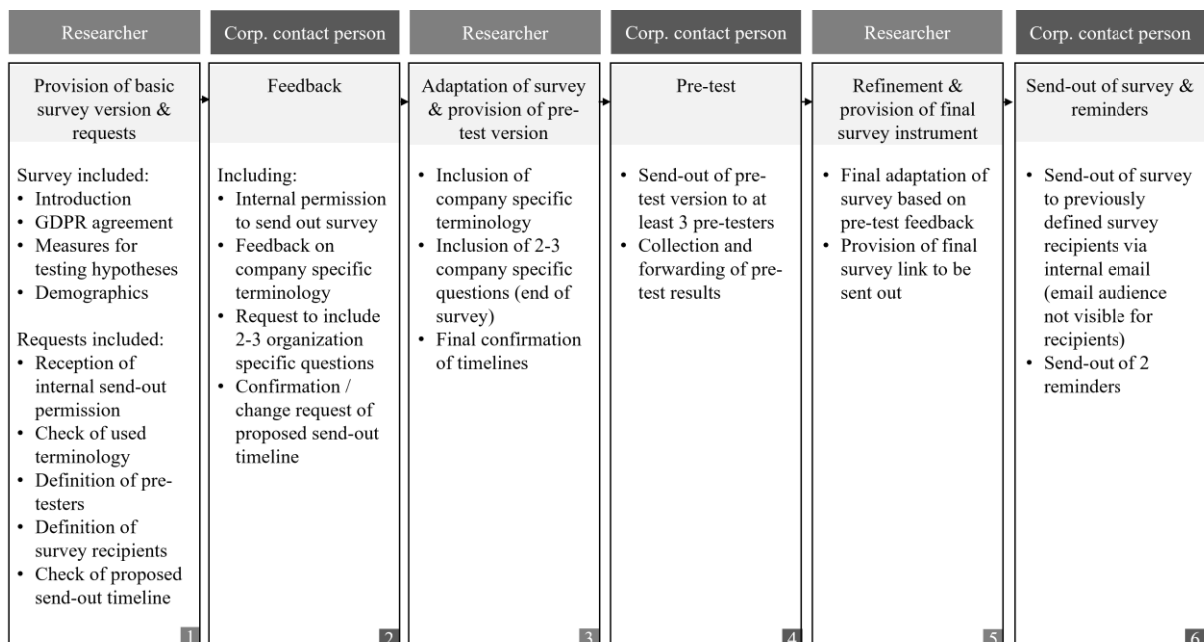
³⁹ Some recent exceptions are Erhart, Mahlendorf, Reimer, & Schäffer 2017, Hiller, Mahlendorf, & Weber 2014 and Maas & Matějka 2009.

4.2 Method

To test the hypotheses, build upon the results of the qualitative pre-study and theoretical considerations, we used survey data gathered via an online survey. The survey was distributed to Finance Business Partners in the three collaborating organizations (cf. Section 1.4). In the following, we briefly outline the survey design and data collection procedure, the operationalization of the constructs, and we describe the sample characteristics.

4.2.1 Survey design and data collection procedure

When recruiting organizations for the research project (cf. 1.3), we outlined the necessity of a comprehensive collaboration across all three phases of the mixed-methods design and particularly on the conduction of the quantitative main study. Each organization named one designated corporate contact person to be internally responsible for all required alignments and tasks. This person was introduced to the specifics of scientific data collection. The following figure 14 illustrates the collaboration with each of the contact persons of the three organizations.



Source: Own illustration

Figure 14: Alignment process with corporate contact persons on quantitative study

We designed a basic version of the online survey using Unipark EFS software (Questback GmbH) and considering design recommendations by Dillman (2007) and Sue and Ritter (2012). The survey was set up in English as this was the primary business language in all three organizations, and proficiency in English was a requirement in the Finance Business Partner role. It consisted of three sections: First, an introduction, second, the core section of the survey with measures for testing the hypotheses, and third, a socio-demographic section (for detailed information on measurement items, cf. Section 4.2.2).

The introduction included a brief outline of the study's objective, the assurance of anonymity of participants, a statement on the voluntariness of participation, and the contact details of contact persons. Moreover, it contained comprehensive information on data processing and an opt-in feature required by GDPR and to comply with APA ethical standards (American Psychological Association, 2010). The core part of the survey included the item batteries of the seven focal constructs included in the conceptual model. To guide the respondent and to reduce the risk of fatigue during completion, the core section was structured into two parts: First, we included context-specific measures, and second, measures referring to the individual level of the survey participant. Thus, we created a flow from less sensitive to more sensitive questions. The final socio-demographical section included items on gender, age, work experience, role tenure, and leadership responsibility. While completing all items of the focal constructs was mandatory for the survey progress, the completion of socio-demographical items was voluntary.

After being reviewed for content validity by three academics from management accounting, organizational behavior, and the empirical research methods domain, we sent this version of the survey to the contact persons of all three organizations, who then obtained permission to distribute the survey internally. Furthermore, the corporate contact persons checked the survey and provided feedback on potentially misleading terminology, such as the term "workers" or "Senior Manager," which were used in the original items. Exemplarily, the contact person from O2 provided feedback that the term "workers" is internally only used for blue-collar workers. However, in the context of the survey, it should refer to "employees" in general. The term "Senior Manager" was misleading as it represents members of a specific hierarchy level at O2 but was intended to refer to the direct leader of the survey participant. After consolidating the terminological feedback from all three corporate contact persons, a second survey

version, excluding misleading terms, was developed. As the organizations wanted to derive organization-specific learnings from the survey, e.g., on differences between sectors or regions, they requested to add one to three additional, organization-specific questions to the survey.⁴⁰ Thus, we had three versions of the online survey, which only differed regarding the organization-specific questions that were included at the very end of the survey. These organization-specific versions were internally pre-tested by at least three persons, respectively, for usability, technical compatibility, comprehension, and length (Sue & Ritter, 2012). Pre-testers were excluded from the subsequent main study. There were minor difficulties in understanding rare English terms across all three organizations. We consistently changed those individual terms across all three versions without changing the meaning of the item to ensure comprehensibility. We provide details and a rationale on the required changes in the following section 4.2.2. Appendices 7 - 9 present the printout of the final version of the online survey introduction page, the GDPR information to be confirmed by the participant to proceed, and the core part of the survey.⁴¹

The link to the final version of the survey, together with an introductory email text explaining the survey recipients the purpose, the assurance of strict anonymity, and the voluntariness of participation, was sent to the corporate contact person. The corporate contact person then distributed the online survey via internally established and cross-checked email distribution lists to employees working in Finance Business Partner roles (detailed information on the sample are provided in section 4.2.3).⁴² This approach can be described as a cross-sectional design using convenience sampling (Creswell, 2018).⁴³ The corporate contact person's selection of survey recipients and distribution was required, as organizations could not share personal details or the email addresses of the survey recipients with the author of the present thesis due to data compliance regulations. Thus, this approach allowed access to the specific population of Finance Business Partners in three globally established organizations which otherwise would not

⁴⁰ Survey data was not provided to the collaborating organizations to ensure full anonymity of the participants. Organizations only received an anonymized descriptive analysis on the organization specific questions which did not allow to trace back to the individual, such as the percentage of participants from sector x versus from sector y.

⁴¹ Please note that the system generated printout version does not exactly represent the online appearance. For instance, headlines included in the printout version did not appear in the online version.

⁴² As outlined in section 3.3.1.1, only O1 internally uses the job title "Finance Business Partner". O2 and O3 use different titles for employees in a Finance Business Partner role. Thus, the survey was sent to employees with different job titles. Their respective job descriptions were previously checked to ensure that those have the finance business partnering at their core (cf. Section 1.4).

⁴³ We outline our approaches to partially mitigate the drawbacks of convenience sampling in Section 4.2.3.

have been possible. The distribution of surveys in organizations through organizational members has been applied in prior research studies, such as Raja et al. (2004).

To avoid a concurrence of the survey send-out date with important organization-specific financial deadlines, with other surveys or important events which could have impacted the recipients' attention to the survey, the survey send-out timeline varied across organizations. Data collection took place between October 2019 and May 2020. The average completion time for the survey was 16 minutes.

4.2.2 Measurement

The thematic analysis of the qualitative pre-study yielded themes from which relevant factors impacting intrapreneurial behavior in the Finance Business Partner role were derived. Based on those factors and the theoretical guiding perspectives, we put forward a conceptual model (cf. Figure 13 in section 3.4.2). In line with the overarching sequential mixed-methods design (cf. 1.3), we transitioned the identified factors into measures for the quantitative online survey (Creswell, 2015). Table 4 presents the integration of qualitative findings into quantitative measures utilizing a joint display.

Table 4: Joint display integrating qualitative findings into quantitative measures

Qualitative pre-study			Quantitative main-study		
Themes resulted from qualitative thematic analysis	Factors derived from themes	Exemplary quote	Construct in quantitative online survey	Sample item	Source
“I have the right skill set.”	Skills	“I need business understanding. Absolutely. That’s critical.” (RO1)	Skills	To be successful in my role, I have the required business understanding.	Own composition
“I have the right personality.”	Personality	“It is also a person who has their own house in order [core finance activities well managed].” (PO1)	Personality	I see myself as someone who does a thorough job.	Rammstedt and John (2007); Rammstedt et al. (2014)
“I trust in me / see myself that way.”	Self-concept / Self-confidence	“I can act very entrepreneurially in my role. If I have a topic that really concerns me and that I really want to push through, then I can push it through.”* (JO1)	Intrapreneurial self-efficacy	Please indicate how confident you are to: “Take responsibility for ideas and decisions.”	Chen et al. (1998)
“They (organization) provide me with what I need.”	Trust in the leader	“You have to make sure that they [FBPs] understand if they fail or if it doesn’t work (...) that they can always come. They can come back.” (MO1)	Trust in the leader	Discuss work-related problems or difficulties with your leader that could potentially be used to disadvantage you.	Gillespie (2012)
	Management support	“For me, the other thing is to have (.) a GM [General Manager] who allows entrepreneurship. So, who gives you the freedom (...) to come up with proposals that are not standard but somewhat ‘out-of-the-box.’” (RO1)	Corporate environment for intrapreneurship (CEAI)	The leadership team is aware and very receptive to my ideas and suggestions.	Hornsby et al. (2002), Kuratko et al. (2014)
	Work discretion	“That’s just frustrating for people [FBPs] when you don’t have the decision-making authority”* (RO1)		I have much autonomy in my job and am left on my own to do my own work.	

Quantitative main study: Understanding how identified factors impact intrapreneurial behavior in the Finance Business Partner role

Qualitative pre-study			Quantitative main-study		
Themes resulted from qualitative thematic analysis	Factors derived from themes	Exemplary quote	Construct in quantitative online survey	Sample item	Source
	Time availability	“They [FBPs] are super frustrated when they don’t have time to move anything when they are always busy with small topics (...) that frustrates them.” (IO1)		During the past three months, my workload was too heavy to spend time on developing new ideas.	
	Organizational boundaries	“(…) in this matrix organization, where you have different global levels, approval level, review level, but also processes, system connections, IT, etc., [it] certainly does not accelerate the implementation of the business opportunity.” (RO1)		There are many written rules and procedures that exist for doing my major tasks.	
	Role conflict	“We [Finance] believe we should be Finance Business Partners, but some business leaders believe that finance is still [at] a policemen stage.” (MO1)	Role conflict	I receive incompatible requests from two or more people.	Rizzo et al. (1970), Maas and Matějka (2009)
	Intrapreneurial behavior	“When [software product] was introduced (...), and there was not much beyond simply a minimum viable product, there was no pricing, there were no processes behind that, there was no real business case. (.) you could (...) just sit back and wait (...), or you just say ‘ok, I see the business opportunity there, I want to take my responsibility and make my contribution to bring that to success.’” (PO1)	Intrapreneurial behavior	I undertake activities to change the current products/services of my organization.	Gawke et al. (2019)

Note. Please refer to section 3.3 to find the quotes in the context.

We used established multi-item scales in their original or slightly adapted versions to measure the constructs included in the conceptual model unless otherwise stated. All constructs were measured using seven-point Likert-type scales anchored by 1 “strongly disagree” and 7 “strongly agree,” if not noted differently. We also adopted seven-point Likert-type scales when prior research applied five-point scales due to their higher reliability, validity, and discriminating power (Krosnick & Presser, 2010; Preston & Colman, 2000). Thus, high variable scores reflect high levels of the construct under study.

In total, we measured the following seven constructs: *Skills, personality, trust in the leader, role conflict, intrapreneurial self-efficacy, corporate environment for intrapreneurship, and intrapreneurial behavior.*

We measured the *skills* by five items capturing finance know-how, conceptual skills, business understanding, communication skills, and analytical skills. This composite was set up based on a meticulous analysis of qualitative pre-study findings (cf. Section 3.3.2.1) and cross-checked with prior research (e.g., Byrne & Pierce, 2007) to ensure content validity (Diamantopoulos & Winklhofer, 2001; Hair et al., 2017). This approach was necessary because there is no established skills scale available, to our best knowledge, which captures the five identified skills and could have been applied in the present context. An exemplary item is: “To be successful in my role, I have the required business understanding.”

For measuring *personality*, we relied on the conceptualization of the Big Five model of personality traits (cf. Section 2.3.2). Sinha and Srivastava (2013) previously used this conceptualization in intrapreneurship research. More specifically, we used the Big Five Inventory-10 (BFI-10), a short version 10-item instrument developed by Rammstedt and John (Rammstedt et al., 2014; 2007) which is based on the well-established Big Five Inventory by John et al. (1991). The short version instrument assesses the five dimensions extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience by two items per dimension, one coded in the positive and one coded in the negative direction and not directly following each other. Exemplarily, extraversion is measured by the two items “I see myself as someone who is reserved” and “I see myself as someone who is outgoing, sociable.” The item formulated in the negative direction was reverse coded before the arithmetic mean of the two items was computed to calculate the dimension scores. We used the BFI-10 short version as testing time in the online survey set-up was very limited and would not have allowed for using the full-

length 44-item scale. Rammstedt and John (2007) recommend the short version with its acceptable psychometrical properties in such a context.⁴⁴

We used the Behavioral Trust Inventory developed by Gillespie (2012), consisting of two dimensions, reliance-based trust, and disclosure-based trust, to measure *trust in the leader*. Each dimension is composed of five items and measured by a seven-point scale ranging from "Not at all willing" (1) to "Completely willing" (7). A sample item for reliance-based trust is "Depend on your leader to back you up in difficult situations" and for disclosure-based trust, "Discuss how you honestly feel about your work, even negative feelings and frustrations."

We measured *role conflict* using a reduced, eight-item version of the role conflict scale developed by Rizzo et al. (1970), as previously applied in the Finance Business Partner context by Maas and Matějka (2009). As the results of the pre-tests showed that item three was challenging to understand due to its conversational character, we slightly rephrased it from "I have to buck a rule or policy in order to carry out an assignment" to "I have to break a rule or policy in order to carry out an assignment" (cf. Section 4.2.1).

For measuring *intrapreneurial self-efficacy*, we adapted an instrument developed by Chen et al. (1998) to the specific study context. Its original version consists of five dimensions (marketing, innovation, management, risk-taking, financial control) and measures entrepreneurial self-efficacy. However, as discussions with the corporate contact persons of O1-O3, a review of the job descriptions (cf. Section 1.4), and qualitative study results indicated, Finance Business Partners do not have the opportunity to get involved in all five dimensions. Therefore, we eliminated the dimension of marketing to finally come up with four dimensions and 15 items in total. We used a seven-point scale anchored at "completely unsure" and "completely sure" to measure the items. One exemplary item is "reduce risk and uncertainty."

To measure the *corporate environment for intrapreneurship*, we used the Corporate Entrepreneurship Assessment Instrument (CEAI) developed by Hornsby et al. (2002) and later published in a slightly updated version by Kuratko et al. (2014).⁴⁵

⁴⁴ For a comprehensive discussion on the BFI-10, including its reliability, validity and prior uses, such as in the World Value Survey, see GESIS - Leibniz-Institut für Sozialwissenschaften.

⁴⁵ For a discussion on the development and application of the instrument in intrapreneurship research, see Eckhardt, 2015.

The instrument consists of five dimensions: Management support for corporate entrepreneurship, work discretion, rewards/reinforcement, time availability, and organizational boundaries, with 48 items in total. In the survey, we excluded the rewards and reinforcement dimension as it was not mentioned in the qualitative interview. Based on pre-test feedback (cf. Section 4.2.1), we had to exchange specific taxonomies as they were perceived as misleading or unclear. Item four of the instrument had to be reworded from “Upper management is aware and very receptive to my ideas and suggestions” to “The leadership team is aware and very receptive to my ideas and suggestions.” Pre-testers across all three organizations reported that they would not know who “upper management” would be in their organization as this is not a common terminology in their organizations. In item 17, we exchanged the word “worker” for “employee” as pre-testers communicated that the term “worker” internally refers to blue-collar workers. That would have been misleading as it should refer to employees in the realm of the Finance Business Partner. Thus, the item was adapted to “An employee with a good idea is often given free time to develop that idea.”

We measured *intrapreneurial behavior* relying on the Employee Intrapreneurship Scale (EIS) developed by Gawke et al. (2019). The scale consists of two dimensions in its original version, one measuring strategic renewal behavior and the second measuring venture behavior. We only included the eight items for strategic renewal behavior in the survey. The rationale is that these items capture the expectations regarding intrapreneurial behavior in the Finance Business Partner role, as illustrated in the qualitative pre-study. Venture behavior, such as setting up new business units, turned out not to be part of the expected role behavior of a Finance Business Partner. We measured the items using a seven-point Likert-type scale ranging from “1 – never” to “7 – always”.

Appendix 10 presents a complete list of constructs, their items, including a remark of reverse coded statements and their sources.

4.2.3 Sample

The sample consisted of employees working in Finance Business Partner roles in O1, O2, and O3 in different countries. Of the 792 online surveys distributed via email, 106 were distributed in the construction company (O1; responses: 66; response rate: 62.3%), 218 in the healthcare company (O2; responses: 63; response rate: 28.9%), and 468 in the pharmaceutical company (O3; responses: 62; response rate 13.2%).⁴⁶

Overall, from the 792 distributed online surveys, we received 191 completed responses, representing a response rate of 24.1%. We did not have to remove observations due to missing values, as missing values of all observations were below the established threshold of 15% (Hair et al., 2017).⁴⁷ We also checked for suspicious response patterns and removed one observation from O1 due to continuous straightlining throughout the survey, identified with a completion speed analysis and visual inspection (Leiner, 2019; Osborne, 2013; Schonlau & Toepoel, 2015). Thus, our final sample consisted of 190 observations from Finance Business Partners working in globally established and well-known organizations. Table 5 presents the survey distribution and completion figures per organization and in total.

Table 5: Overview total sample and per organization

	Organization specific figures			
	Total	O1	O2	O3
Total number of online survey links sent out	792	106	218	468
Completed responses	191	66*	63	62
Response rate	24.1%	62.3%	28.9%	13.2%
Final sample	190	65	63	62

Note. Total sample figures are in boldface; * = One respondent from O1 was excluded due to straightlining.

We employed IBM SPSS Statistics 27 software to analyze the descriptive statistics of our sample. Ninety-eight respondents, or 51.6% of our total sample, were male, and with 31.4 %, most of the respondents were in the age group of 35-39 years, as depicted by table 6.

⁴⁶ To gain insights into potential reasons for relatively high or low response rates, those were discussed in the post-study with Senior Finance Leaders from the respective organizations, cf. Section 5.3.

⁴⁷ All construct items were specified as mandatory fields in the online survey (cf. Section 4.2.1).

To test for significant differences in gender and age distribution across organizations, we employed a Chi-Square test. Results show that there is neither a significant difference in gender ($\chi^2(2) = 1.543, p = 0.462$) nor in age distribution ($\chi^2(14) = 16.829, p = 0.265$) across the three organizations.

Table 6: Overview gender and age distribution

	Total		O1		O2		O3	
	Freq.	Perc.	Freq.	Perc.	Freq.	Perc.	Freq.	Perc.
Final sample	190	100	65	100	63	100	62	100
Gender								
Male	98	51.6	38	58.5	29	46	31	50
Female	88	46.3	27	41.5	32	50.8	29	46.8
Missing	4	2.1	-	-	2	3.2	2	3.2
Age class								
25-29	4	2.1	1	1.5	0	0	3	4.8
30-34	44	23.2	16	24.6	15	23.8	13	21.0
35-39	59	31.1	24	36.9	13	20.6	22	35.5
40-44	43	22.6	13	20.0	19	30.2	11	17.7
45-49	22	11.6	8	12.3	9	14.3	5	8.1
50-54	7	3.7	0	0	3	4.8	4	6.5
55-60	8	4.2	2	3.1	3	4.8	3	4.8
>60	1	0.5	0	0	1	1.6	0	0
Missing	2	1.1	1	1.5	0	0	1	1.6

Note. Total sample figures are in boldface; Freq. = Frequency; Perc. = Percentage; Missing = Missing values; Two respondents from O2 and two respondents from O3 did not specify their gender (missing values); One respondent from O1 and one respondent from O3 did not specify their age (missing values).

The total sample had, on average, 15.58 years (SD = 6.82) of *work experience as a full-time employee*. Those from O1 had a mean total work experience of 13.78 years (SD = 4.79), respondents from O2 of 18.02 years (SD = 7.63), and those from O3 of 14.86 years (SD = 7.07). Referring to the *mean role tenure in their current Finance Business Partner role*, the total sample had an arithmetic mean value of 2.77 years (SD = 3.19). Respondents from O1 reported on 2.67 years (SD = 2.70), those from O2 on 2.77 years (SD = 3.37), and respondents from O3 on 2.86 years (SD = 3.53) on average. Again, we checked for significant differences in role tenure and work experience across organizations, applying a non-parametric Kruskal-Wallis Test as data was nonnormal distributed. Results show a significant difference in total years of work experience ($\chi^2(2) = 11.700, p = 0.003$) across organizations. The post-hoc test (Dunn-Bonferroni-Test)

shows that respondents from O2 significantly differ in total years of work experience from both other organizations (O1 - O2: $z = -3.289$, $p = 0.003$, $r = 0.30$; O1 - O3: $z = -0.813$, $p = 1.000$; O2 - O3: $z = 2.430$, $p = 0.045$, $r = 0.22$). Following Cohen (1992), effect sizes (r) can be considered weak to medium. There is no significant difference in role tenure across organizations ($\chi^2(2) = 0.096$, $p = 0.953$).

Graphical representations of demographics and tenures are depicted in appendices 11 and 12.

To partially check for sampling bias, we referred to the corporate contact persons to compare the values against their organization's total Finance Business Partner population. They reported a close correspondence with regards to gender, age, and role tenure. Additionally, the sample demographics were discussed as part of the qualitative post-study (cf. Section 5.2) to gain further insights into the sample's representativeness against the entire population.

4.2.4 Data characteristics and descriptive analysis

The analysis of data distribution with the Kolmogorov-Smirnov test, Shapiro Wilk test, and visual inspection using histograms and Q-Q-plots showed that all items of our focal constructs are non-normal distributed. Appendix 13 provides an overview of descriptive statistics for all items. To gain an initial understanding of our focal constructs, we calculated construct scores, weighting all items equally. In the case of the multidimensional, higher-order constructs (we discuss higher-order constructs in section 4.2.5), we computed construct scores for each dimension separately. Table 7 lists descriptive statistics for the seven focal constructs and their respective dimensions.

The non-normal distribution is also true for our focal constructs except for *intrapreneurial behavior*, *role conflict*, and the *time availability dimension of the corporate environment for intrapreneurship construct*. Here, both tests suggest a normal distribution of data.

Table 7: Descriptive statistics of focal constructs

Construct / Dimension	No. of items	Mean	SD	Skew.	Kurt.	Min	Max
Skills	5	6.23	0.475	-0.017	-0.765	5.00	7.00
Personality	10						
Extraversion	2	4.84	1.265	-0.257	-0.740	1.50	7.00
Agreeableness	2	5.40	0.944	-0.822	0.833	2.00	7.00
Conscientiousness	2	5.94	0.719	-0.891	0.764	3.50	7.00
Neuroticism	2	3.15	1.235	0.396	-0.532	1.00	6.00
Openness	2	4.54	1.013	-0.127	0.076	1.50	7.00
Trust in the Leader	10						
T_reliance-based	5	4.90	1.280	-0.425	-0.274	1.00	7.00
T_disclosure-based	5	4.95	1.518	-0.813	0.185	1.00	7.00
Role conflict	8	4.14	0.969	-0.022	-0.484	1.63	6.50
Intrapren. self-efficacy	15						
S_innovation	3	4.77	1.115	-0.780	0.880	1.00	7.00
S_management	5	5.57	0.781	-1.646	6.694	1.00	7.00
S_financial control	3	6.26	0.773	-2.267	11.143	1.00	7.00
S_risk taking	4	5.73	0.966	-2.082	6.953	1.00	7.00
Corp. environment for intrapreneurship (CEAI)	42						
CEAI_Mgmt support	19	4.56	0.948	-0.749	0.502	1.44	6.39
CEAI_Work discretion	10	5.03	0.977	-1.079	2.266	1.00	6.90
CEAI_time availability	6	3.17	0.911	0.242	0.136	1.00	5.83
CEAI_Orga. boundaries	7	3.70	0.813	0.555	0.259	2.00	6.57
Intrapreneurial behavior	8	4.18	1.117	0.101	-0.332	1.25	7.00

Note. Mean = Arithmetic mean value; SD = Standard Deviation; Skew. = Skewness; Kurt. = Kurtosis; In the survey, items of all focal constructs were specified as mandatory, therefore n=190 (no missing values); all constructs were measured using seven-point Likert-type scales with 7 representing the strongest expression.

When looking more specifically at the descriptives of the individual constructs, the *skills* construct shows a particularly high mean value with 6.23 coupled with a low standard deviation measured on a seven-point Likert type scale. Those values suggest high confidence of the Finance Business Partner sample regarding their skills which is also emphasized by minimum and maximum values ranging between five and seven. The mean values of the *personality* scale show that respondents rank with a mean value of 5.95 highest on conscientiousness and with 3.15 lowest on neuroticism. The low

standard deviation on conscientiousness and the short range between 3.50 and 7.00 indicate high homogeneity in the sample population on this personality dimension. In contrast, the standard deviation of neuroticism is with a value of 1.235 comparatively high, and as with other personality dimensions, mainly the full scale was used. The mean values on the *trust in the leader* construct dimensions suggest that the respondents have, on average, a moderately high trust level in their leaders on both dimensions. However, the comparatively high standard deviations compared with all other constructs also indicate the highest heterogeneity across respondents on this construct. The respondents' use of the full range of the scale provides further evidence for the heterogeneity of answers. The descriptive statistics of the normally distributed *role conflict* measure indicate that there is role conflict on a low to moderate level, as the mean value of 4.14 is right of the neutral scale option with a standard deviation of 0.969. The surveyed Finance Business Partners show a moderate to a high level of *intrapreneurial self-efficacy* on all dimensions, ranking highest on the financial control dimension with a mean value of 6.26 and a standard deviation of 0.773. The data distribution of this dimension, as well as on the management and risk-taking dimension, is leptokurtic. The supportiveness of the *corporate environment for intrapreneurship* was measured on four dimensions. Descriptive statistics show that the sample evaluates those four dimensions heterogeneously. While mean values indicate that there is a moderate to a high level of management support (mean = 4.56; SD = 0.948) and work discretion (mean = 5.03; SD = 0.977), the surveyed Finance Business Partners rate time availability (mean = 3.17; SD = 0.911) and organizational boundaries (mean = 3.70; SD = 0.813) as deficient.

The surveyed Finance Business Partners, on average, report to “regularly” *behave intrapreneurially* (Mean = 4.18; SD = 1.117), considering the scale range of “1 - never”, “2 - rarely”, “3 - occasionally”, “4 - regularly”, “5 - often”, “6 - very often”, “7 - always.” The data of this construct is normally distributed.

4.2.5 Analytical procedure

The present research has a largely exploratory character. It aims to identify relevant factors impacting intrapreneurial behavior in the Finance Business Partner role and understand the mechanism through which they affect this desired behavior (cf. Section 1.2; RQ 2 and 3). Thus, we strive to analyze multiple variables and their complex relationships simultaneously. More specifically, we are interested in inferential statistics of path coefficients and effect sizes (Henseler, 2018).

Furthermore, we seek to investigate if there are significant differences in path coefficients across organizations and, if so, between which organizations (RQ 4). With this investigation, we address a potential threat to validity caused by observed heterogeneity and learn about the generalizability of results (Hair, Sarstedt, Ringle, & Gudergan, 2018).

This undertaking is possible by structural equation modeling (SEM), a second-generation technique of multivariate methods (Hair et al., 2017; Henseler, 2018; Weiber & Mühlhaus, 2014). Therefore, we decided to apply SEM as the dominant analytical procedure to investigate our hypotheses 1-14, except for hypothesis 3, for which we employed a non-parametric Kruskal-Wallis Test.

Two basic approaches are available to conduct SEM, the *covariance-based* (CB-SEM) and the *variance-based* approach (PLS-SEM). However, it is essential to note that there are reasons for either choosing the CB-SEM or the PLS-SEM depending on the study's purpose, data, and model characteristics. CB-SEM is primarily suggested in confirmatory research, whereas PLS-SEM is recommended for explorative or prediction-oriented research settings. The prerequisites for using CB-SEM are data with a normal distribution, a relatively large sample size, and the model should only include reflectively specified constructs⁴⁸. Contrary to that, PLS-SEM has no distributional assumptions as a nonparametric method, runs robustly with smaller sample sizes⁴⁹, and handles reflectively and formatively specified constructs (we provide details on construct specification further below). However, there are also several limitations of PLS-SEM. It cannot be applied if the model includes causal loops and does not offer an

⁴⁸ There are possibilities to use formatively specified constructs in CB-SEM but it requires the modification of the construct specification to meet identification requirements, see Diamantopoulos & Riefler, 2011.

⁴⁹ Although PLS-SEM is able to achieve high levels of statistical power with relatively small sample sizes, there are minimum sample size requirements that can be calculated based on power analyses, such as provided by Cohen, 1992.

established goodness-of-fit measure. Both is covered by CB-SEM (Hair et al., 2017; Hair, Sarstedt, Pieper, & Ringle, 2012; Sarstedt, Ringle, Henseler, & Hair, 2014).

The characteristics mentioned above originate from the estimation approaches applied with the two different methods. While PLS-SEM maximizes the explained variance of the endogenous latent variables based on ordinary least squares regression, the CB-SEM estimation procedure is based on the maximum likelihood approach. It aims at minimizing the discrepancy between the sample and estimated covariance matrices (Hair et al., 2017).⁵⁰

As we aim to explore and predict intrapreneurial behavior, our data is primarily nonnormal distributed, and our model requires reflectively and formatively specified constructs, we decided to apply PLS-SEM for the analysis of our conceptual model.⁵¹ To do so, we followed the established multistage procedure by Hair et al. (2017), using SmartPLS 3 software (Ringle, Wende, & Becker, 2015).

Employing PLS-SEM consists of defining and assessing two different types of models, *measurement models*, and the *structural model*. Every latent variable (construct) and its respective indicators represent a measurement model. The *structural model* includes all latent variables and their relationships (Hair et al., 2017).⁵²

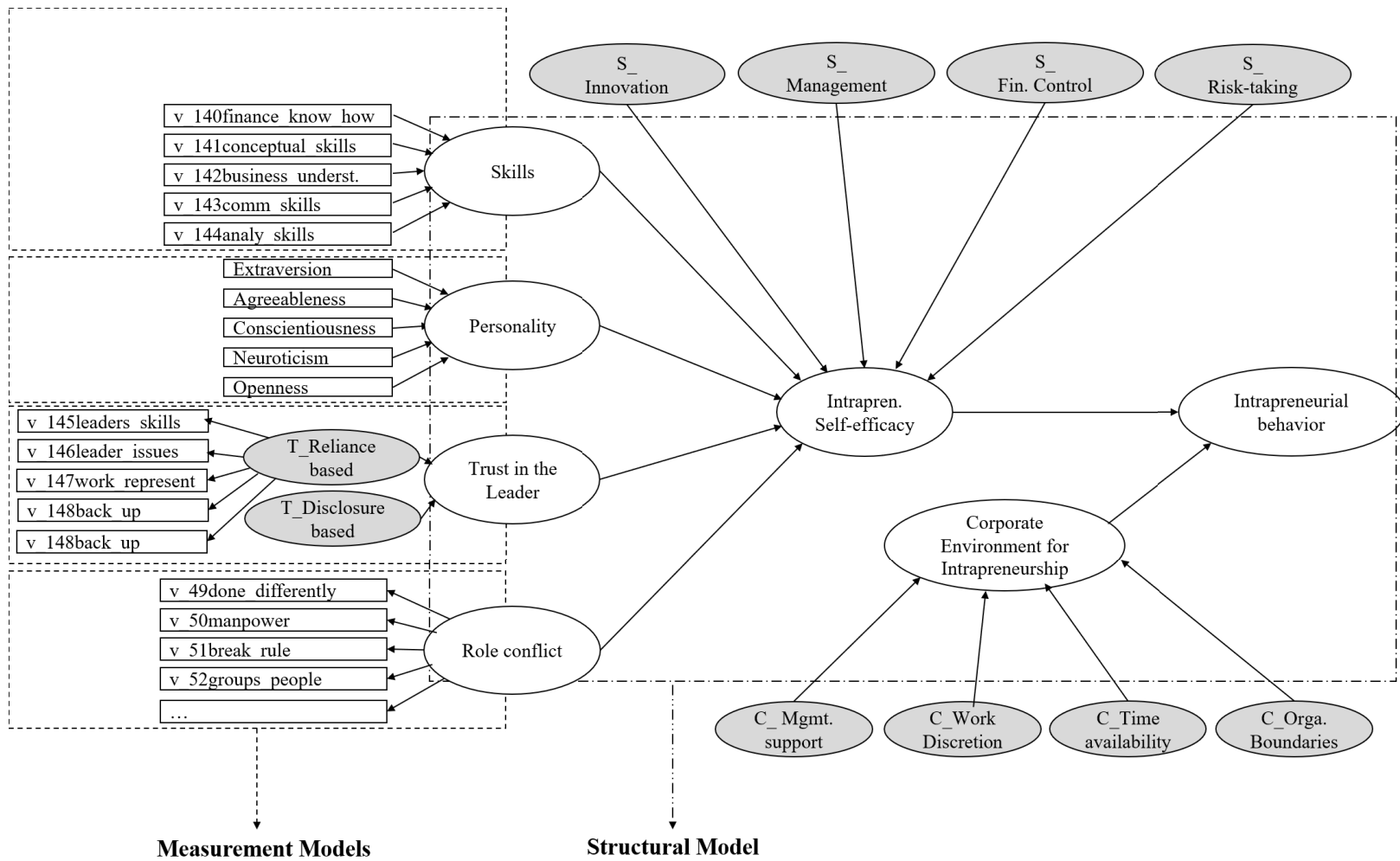
Figure 15 illustrates selected measurement models and the structural model of the conceptual framework we proposed in Section 3.4.2.⁵³

⁵⁰ For a structured overview of PLS-SEM characteristics including its benefits and shortcomings, see Hair, Ringle, & Sarstedt, 2011 and Hair, Hult, Ringle, & Sarstedt, 2017.

⁵¹ PLS-SEM is widely applied across disciplines, such as in management accounting research (e.g.; Nitzl, 2016) or human resource management (e.g.; Ringle, Sarstedt, Mitchell, & Gudergan, 2020).

⁵² To the two models is also sometimes referred as 'outer model' and 'inner model'.

⁵³ To ensure readability of the graph, only selected measurement models are displayed. A screenshot of the entire calculated model is attached in appendix 14.



Source: Own illustration

Figure 15: Illustration of selected measurement models and the structural model

Following the multistage approach by Hair et al. (2017), we briefly discuss the specification details of the *measurement models* and the *algorithmic options and parameter settings* we applied for initializing the PLS-SEM algorithm. Furthermore, we outline the *structural model assessment* and the chosen approach for the *multi-group analysis* to compare the three studied organizations.

Measurement models

We mainly used established measures to capture our constructs (cf. Section 4.2.2). Due to the nature of the measures, *skills*, *personality*, *role conflict*, and *intrapreneurial behavior* can be characterized as first-order constructs. Here, the construct is measured through a single layer of indicators (i.e., all indicators of the measure directly relate to the construct, such as *skills* in figure 15). In contrast, *trust in the leader*, *self-efficacy*, and the *corporate environment for intrapreneurship* can be categorized as higher-order constructs, specifically second-order constructs. Those constructs consist of two layers. The second layer, also called the higher-order component (HOC), presents the dimensions of the construct. For instance, *trust in the leader* is defined by the two dimensions, *reliance-based trust* and *disclosure-based trust* (cf. Figure 15). The first layer, also called the lower-order component (LOC), provides the indicators to measure the respective dimension (Hair et al., 2017; Sarstedt, Hair, Cheah, Becker, & Ringle, 2019). Exemplarily, *reliance-based trust* is measured through five indicators such as “Rely on your leader’s task-related skills and abilities” (“v_145_leaders skills” in figure 15). We used higher-order constructs, despite the required complex analytical procedures, due to two reasons. First, the multi-dimensional character of identified factors, e.g., trust in the leader consisting of disclosure and reliance-based trust, motivated the use of higher-order constructs from a theoretical and conceptual point of view. Second, the advantageous analytical features help achieve model parsimony as they allow to reduce model relationships (Edwards, 2001; Johnson, Rosen, & Chang, 2011; Polites, 2012). Thereby, we could comprehensively include explored factors from the qualitative pre-study into the conceptual model. For instance, we could thoroughly investigate the impact of the corporate environment based on four dimensions (management support, work discretion, time availability, and organizational boundaries, cf. Figure 15) and summarizing those into one higher-order construct (corporate environment for intrapreneurship, CEAI). By that, we could test four relevant factors yet reducing path relationships from four to one, as only the path between the HOC (CEAI) and the dependent construct (intrapreneurial behavior) was required in the model. Moreover, higher-order constructs support overcoming the bandwidth-fidelity

dilemma (Cronbach & Gleser, 1965, p. 100), understood as the tradeoff “between variety of information (bandwidth) and thoroughness of testing to obtain more certain information (fidelity).”

Next to selecting appropriate constructs and indicators, setting up the measurement models requires the specification of their relationship. There are two broad modes of how the relationship can be specified: Reflective or formative. Reflective measurement models are appropriate if all indicators of a particular construct “measure the same underlying phenomenon” (Chin, 1998, p. 305). In this context, indicators are perceived as a selected and representative set of all items available to measure the particular construct. Reflective indicators are caused by the construct (causality from construct to indicators). This implies that all indicators have to change in case the underlying phenomenon changes. Therefore, all indicators of a construct should be highly correlated. On the contrary, with formative measurement models, indicators of a particular construct are perceived to cause the construct (causality from indicator to construct). In other words, the construct is formed by the combination of the chosen indicators. Consequently, indicators of a formatively specified construct do not require correlation (Chin; Hair et al., 2018). Those differences are also visualized in a graphical representation. For reflectively specified measurement models, arrows point from the construct to the indicators, and for formatively specified constructs, vice versa (Hair et al., 2017). Moreover, the differences have direct implications for the evaluation of the measurement models as a very different set of criteria is required. Table 8 presents the criteria based on which reflectively and formatively specified constructs need to be evaluated.

Table 8: Criteria for measurement model results assessment

Construct specification		
	Reflective (also: reflectively specified LOCs)	Formative (also: formatively specified HOCs)
Criteria	<ul style="list-style-type: none"> • Internal consistency reliability (Cronbach’s alpha, composite reliability) • Convergent validity (indicator reliability, average variance extracted) • Discriminant validity 	<ul style="list-style-type: none"> • Convergent validity • Collinearity between indicators • significance and relevance of outer weights

Note. Own illustration based on Hair et al. (2019, 15f), Hair et al. (2017, p. 106), and Sarstedt et al. (2019, p. 201).

Based on the conceptualizations of our selected constructs, theoretical considerations, and following established guidelines (Chin; Hair et al., 2017; Jarvis, MacKenzie, & Podsakoff, 2003), we adopted the following specifications: *Skills* and *personality* were specified as formative, *role conflict* and *intrapreneurial behavior* as reflective and the higher-order constructs (*trust in the leader*, *self-efficacy*, *corporate environment for intrapreneurship*) were specified as reflective-formative higher-order constructs, also called Type II second-order specification. This specification implies that the lower-order components (LOCs) were specified as reflective, whereas the higher-order components (HOCs) as formative (Sarstedt et al., 2019). Appendix 10 provides an overview of constructs, their indicators, and their respective specifications.

The criteria to evaluate the LOCs and HOCs are identical to those of non-hierarchical constructs, as depicted in table 8. The reflectively specified LOC is assessed following reflective criteria, and the formatively specified HOC follows the formative evaluation criteria (Hair et al., 2019; Sarstedt et al., 2019).

For analyzing the higher-order constructs, we applied the extended repeated-indicators approach, also known as total effects analysis of collect-type hierarchical component models as proposed by Becker et al. (2012). It produces smaller biases when estimating the relationship between HOC and LOC than the alternative two-stage approach (Becker et al., 2012). Using the extended repeated indicators approach, all indicators of the LOCs are also assigned to the measurement model of the HOCs for identification purposes. Thus they are used twice but only analyzed once for the LOC. The LOCs, in turn, are considered as indicators for the measurement model of the respective HOC (Sarstedt et al., 2019). In the special case that a HOC has an antecedent variable (e.g., *intrapreneurial self-efficacy* in our conceptual model), it is required to model the impact of the antecedent variable(s) via the LOCs and not directly to the HOC. The indirect effects from the antecedent variable via the LOCs plus the direct effect are equal to the total effects (Becker et al., 2012; Hair et al., 2018). This total effects analysis is necessary as, in the outlined case, the LOCs almost fully explain the HOC's variance ($R^2 \sim 1$). Thus the path coefficient from the antecedent construct to the HOC would be around zero and not significant, leading to wrong conclusions (Hair et al., 2018; Sarstedt et al., 2019).

For illustrative purposes, appendix 14 depicts a systems screenshot of the calculated model, including the relationships required for applying the extended repeated indicators approach.

Algorithmic options and parameter settings for path model estimation

For initializing the PLS-SEM algorithm, we chose the following algorithmic options and parameter settings, following Hair et al. (2018) and Sarstedt et al. (2019) on their recommendations for advanced higher-order models: Path weighting scheme and Mode B for the inner weights estimation, z -standardization of data, initial weights of +1, a stop criterion for the algorithm of 1×10^{-7} , and a maximum number of 300 iterations. We chose the mean replacement option for missing values treatment since none of the indicators or latent variables showed more than 5 percent missing values. Moreover, we selected a bootstrapping sample of 5,000 with parallel calculations, complete bootstrapping, and bias correction (Hair et al., 2017).

Structural Model & Multi-group analysis

After assessing the measurement models based on the criteria listed in table 8, the structural model needs to be evaluated to determine the model's capability to predict the target construct, in the present case, intrapreneurial behavior. Table 9 provides an overview of the assessment criteria for the structural model we have applied.

Table 9: Criteria for structural model results assessment

Evaluation of the structural model	
Criteria	<ul style="list-style-type: none"> • Collinearity (VIF) • Explanatory power through coefficients of determination (R^2); <i>except for HOCs</i>, predictive power with PLSpredict • Predictive accuracy (Q^2); <i>except for HOCs</i> • Size and significance of path coefficients • f^2 effect sizes, q^2 effect sizes; <i>except for HOCs</i>

Note. Own illustration based on Hair et al. (2019, 15f), Hair et al. (2017, p. 106), and Sarstedt et al. (2019, p. 201).

It is crucial to note that using the repeated indicators approach for analyzing higher-order constructs leads to the meaninglessness of R^2 , Q^2 values as well as of f^2 and q^2 effect sizes for the higher-order component, which, therefore, must neither be interpreted nor reported (cf. Table 9; Shmueli et al., 2019). However, as those values for the higher-order components are not required to answer the research questions, they would only have been of secondary relevance and do not constrain the conclusions that can be drawn from the present study (Cenfetelli & Bassellier, 2009; Sarstedt et al., 2019).

For the model's explanatory and predictive power analysis, we applied the conventional approach to analyzing in-sample explanatory power considering the R^2 value as well as employing the recently proposed PLSpredict procedure. Results of PLSpredict report the model's out-of-sample predictive power. We relied on the mean absolute error (MAE) and used three repetitions ($k=3$) to ensure the minimal sample size per subsample (Hair et al., 2017; Hair et al., 2019; Shmueli et al., 2019). Furthermore, we analyzed the predictive accuracy (Q^2) and the effect sizes for the coefficient of determination (R^2) which is the f^2 effect size, and the effect size for predictive accuracy (Q^2) that is q^2 (Hair et al., 2017). To analyze the hypothesized mediation (H6), we followed recently proposed mediation procedures for PLS based on bootstrapping. A mediation exists if the indirect effects between trust in the leader and intrapreneurial self-efficacy as well as between intrapreneurial self-efficacy and intrapreneurial behavior are significant (Hair et al., 2017; Nitzl, Roldan, & Cepeda, 2016).

For the multigroup analysis comparing the three different organizations, more precisely, the analysis of significant differences in path coefficients across organizations (Hypothesis 9), we conducted two steps: First, we employed the measurement invariance of composite models (MICOM) procedure to ensure measurement equivalence (Henseler, Ringle, & Sarstedt, 2016). For analyzing the compositional invariance, we chose 1,000 permutations, two-tailed testing, and a significance level of 0.05. Second, we employed the Omnibus Test of group differences (OTG) to identify potential statistical differences in path coefficients across three groups represented by the three organizations. We chose this approach to multi-group analysis, as other established multigroup procedures in PLS-SEM do not allow for comparing more than two groups simultaneously (Hair et al., 2018). The OTG uses a combination of bootstrapping with permutation testing and maintains the Type I error resulting from multiple testing, as specified by the researcher. We employed the conservative Bonferroni correction, according to which we need to achieve a p -value lower than α/n , with n being the number of comparisons. As we conducted three comparisons (O1 vs. O2, O1 vs. O3, and O2 vs. O3) and a two-tailed testing approach, we needed to achieve a p -value $< 0.05/6 = 0.008$ for an α of 0.05. Moreover, the OTG does not rely on distributional assumptions and offers an acceptable level of statistical power (Cheah, Thurasamy, Memon, Chuah, & Ting, 2020; Hair et al., 2018).

4.3 Results

The following two sections present the results of the total sample analyses (hypotheses 1, 2, 4-8) and those of the comparative analyses aiming to identify differences across organizations (hypotheses 3 and 9).

4.3.1 Structural Equation Modelling

In the following section, we assess the PLS-estimation results of the total sample following the systematic evaluation procedure proposed by Hair et al. (2017), Hair et al. (2019), and Sarstedt et al. (2019).

The assessment of the results consists of two steps. In step one, we assess the measurement model of reflectively and formatively specified measures. In step two, we evaluate the structural model.

4.3.1.1 *Measurement model assessment*

Reflectively specified measures

We evaluated the following 12 reflectively specified constructs and LOCs for convergence validity, internal consistency reliability, and discriminant validity (structured from independent to dependent constructs in the conceptual framework, cf. Section 3.4.2): *Reliance-based trust* and *disclosure based trust* as LOCs of the higher-order construct trust in the leader, *role conflict*, the four LOCs of the intrapreneurial self-efficacy higher-order construct (*innovation, management, financial control, and risk-taking*), the four LOCs of the corporate environment for intrapreneurship higher-order construct (*management support, work discretion, time availability, and organizational boundaries*), and *intrapreneurial behavior*.

First, we assessed indicator loadings as part of the convergence validity assessment. Indicator loadings are recommended to be higher than 0.708. This value implies that more than 50% of the indicator's variance is explained by the construct, indicating acceptable indicator reliability. Following Hair et al. (2017), indicators with loadings < 0.40 should be eliminated under careful consideration of their impact on content validity. Indicators with loadings higher than 0.40 but lower than 0.70 should be further analyzed. If their removal leads to an increase in composite reliability or average variance extracted (AVE) above their recommended thresholds (0.60 for composite reliability; 0.50 for AVE), and their removal has no severely negative impact on content

validity, indicators should be removed. Based on these recommendations, we successively removed three indicators (v_49, v_51, v_52, cf. Appendix 10) from the role conflict construct, ten indicators (v_1, v_7, v_10, v_11, v_12, v_15, v_16, v_17, v_18, v_19) from the management support LOC, three indicators (v_42, v_43, v_46) from the organizational boundaries LOC and two indicators (v_36, v_39) from the time availability LOC of the corporate environment for intrapreneurship construct. The removal left the comprehensive higher-order construct corporate environment still with 36 indicators and a more balanced number of indicators per LOC, which is desirable to avoid model-induced biases in estimates of the parameters (Becker et al., 2012).

As a second step, we assessed the internal consistency reliability relying on Jöreskog's (1971) composite reliability measure as a very liberal and Cronbach's Alpha as a very conservative reliability measure. The true reliability is viewed to be in the range between both values (Hair et al., 2019). For explorative research, values between 0.60 and 0.70 are considered acceptable. Those between 0.70 and 0.90 are interpreted as satisfactory to good, and values of 0.95 or higher are non-desirable as they indicate indicator redundancy which has negative consequences on construct validity. All our constructs were higher 0.60 and below 0.95, except the LOC disclosure-based trust, which had a composite reliability of 0.95 but a Cronbach's Alpha of 0.935. Following the above reasoning, we assumed that the true value was below the critical mark of 0.95, indicating satisfactory to good indicator reliability for all our reflective measures.

As a third step, we evaluated each construct's convergent validity, the extent to which indicators of the same construct converge. As a metric, we relied on the AVE, which is acceptable when higher than 0.50. This value indicates that the construct explains at least 50% of its items' variance (Hair et al., 2017). All our constructs met this expectation, thus suggesting convergence reliability of our 12 measures.

As the last step, we assessed the discriminant validity, the extent to which a construct empirically differs from other constructs included in the structural model. To assess discriminant validity, we checked cross-loadings, considered the Fornell-Larcker criterion, and if the heterotrait-monotrait (HTMT) confidence interval included the value 1. If this is the case, there is an indication of a lack of discriminant validity.⁵⁴ As it was not, we concluded that our constructs are empirically distinct (Hair et al., 2017).

⁵⁴ For a comprehensive explanation of the HTMT metric, see Henseler, Ringle, & Sarstedt, 2015.

As the 12 reflectively specified constructs and LOCs met all the required criteria for inclusion into the structural model, we proceeded with evaluating the formatively specified measures.

Tables 10-12 summarize the final evaluation results of the reflectively specified measures we kept in the model and the recommended thresholds.

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Table 10: Assessment of reflective measurement models

Type	Latent variable (abbr.)	Indicator	Convergence validity			Internal consistency reliability		Discriminant validity
			Loading	Indicator reliability	AVE	Composite reliability	Cronbach's Alpha	
			>0.70	>0.50	>0.50	0.60-0.90	0.60-0.90	HTMT confidence intervall contains value 1
LOC	Trust_Reliance-	v_145leaders_skills	0.670	0.449	0.561	0.860	0.854	No
		v_146leader_issues	0.557	0.310				
		v_147work_represent	0.657	0.432				
		v_148back_up	0.857	0.734				
		v_149judgement	0.938	0.880				
LOC	Trust_Disclosure	v_150personal_feelings	0.927	0.859	0.793	0.950	0.935	No
		v_151_problems	0.838	0.702				
		v_152personal_issues	0.891	0.794				
		v_153work_feelings	0.924	0.854				
		v_154beliefs	0.870	0.757				
Single	Role Conflict	v_50manpower	0.643	0.413	0.508	0.836	0.780	No
		v_53incomp_requests	0.619	0.383				
		v_54acceptance	0.686	0.471				
		v_55resource_exec	0.745	0.555				
		v_56unnece_things	0.848	0.719				
LOC	Self-eff_Inno	v_63venturing	0.843	0.711	0.719	0.885	0.805	No
		v_64dev_prod	0.860	0.740				
		v_65dev_methods	0.841	0.707				
LOC	Self-eff_Mgmt	v_66red_risk	0.782	0.612	0.574	0.870	0.814	No
		v_67strat_planning	0.709	0.503				
		v_68manage_time	0.651	0.424				
		v_69estab_goals	0.815	0.664				
		v_70def_roles	0.818	0.669				

Note. Abbr. = abbreviated; LOC = lower-order component of higher-order construct; single = single layer construct (in contrast to higher-order constructs).

Table 11: Assessment of reflective measurement models (II)

Type	Latent variable (abbr.)	Indicator	Convergence validity		Internal consistency reliability		Discriminant validity	
			Loading	Indicator reliability	AVE	Composite reliability	Cronbach's Alpha	HTMT confidence intervall contains value 1
			>0.70	>0.50	>0.50	0.60-0.90	0.60-0.90	
LOC	Self-eff_FinCont	v_75fin_analysis	0.850	0.723	0.782	0.915	0.860	No
		v_76fin_system	0.878	0.771				
		v_77cost_control	0.923	0.852				
LOC	Self-eff_Risk	v_71take_risks	0.875	0.766	0.734	0.917	0.878	No
		v_72make_dec	0.884	0.781				
		v_73take_resp	0.913	0.834				
		v_74work_press	0.746	0.557				
LOC	CEAI_MgmtSupport	v_2work_methods_worker	0.764	0.584	0.618	0.928	0.911	No
		v_3own_ideas	0.828	0.686				
		v_4leadership_team	0.802	0.643				
		v_5promotion	0.768	0.590				
		v_6management_encourag	0.835	0.697				
		v_9innovation_process	0.710	0.504				
		v_13calculated_risks	0.788	0.621				
		v_14risk_takers	0.787	0.619				
LOC	CEAI_WorkDisc.	v_20own_boss	0.740	0.548	0.547	0.921	0.902	No
		v_21mistakes_rev	0.433	0.187				
		v_22creative	0.752	0.566				
		v_23freedom	0.862	0.743				
		v_24abilities	0.766	0.587				
		v_25freedom_decide	0.825	0.681				
		v_26responsibility	0.794	0.630				

Note. Abbr. = abbreviated; LOC = lower-order component of higher-order construct

Quantitative main study: Understanding how identified factors impact intrapreneurial behavior in the Finance Business Partner role

Table 12: Assessment of reflective measurement models (III)

Type	Latent variable (abbr.)	Indicator	Convergence validity			Internal consistency reliability		Discriminant validity
			Loading	Indicator reliability	AVE	Composite reliability	Cronbach's Alpha	
			>0.70	>0.50	>0.50	0.60-0.90	0.60-0.90	HTMT confidence interval contains value 1
	CEAI_WorkDisc. (<i>cont.</i>)	v_27get_to_decide	0.793	0.629				
		v_28autonomy	0.800	0.640				
		v_29same_methods	0.513	0.263				
LOC	CEAI_Time Avail.	v_37time	0.646	0.417	0.529	0.817	0.715	No
		v_38right_amount	0.757	0.573				
		v_40time_constraints_rev	0.710	0.504				
		v_41problem_solving	0.789	0.623				
LOC	CEAI_Org. Boundaries	v_44expectations_revd	0.741	0.549	0.546	0.823	0.725	No
		v_45uncertainty_rev	0.494	0.244				
		v_47job_descrip_revd	0.794	0.630				
		v_48perf_level_rev	0.872	0.760				
Single	Intrapreneurial Behavior	v_78change	0.731	0.534	0.589	0.919	0.899	No
		v_79prod_change	0.732	0.536				
		v_80renewal	0.792	0.627				
		v_81ways_working	0.836	0.699				
		v_82experts_insights	0.781	0.610				
		v_83change_structure	0.770	0.593				
		v_84change_practice	0.829	0.687				
		v_85labor_market	0.653	0.426				

Note. Abbr. = abbreviated; *Cont.* = continued from the previous table; LOC = lower-order component of higher-order construct; single = single layer construct (in contrast to higher-order constructs)

Formatively specified measures

Following Hair et al. (2017), we assessed the following five formatively specified measures for convergent validity, indicator collinearity, and the significance and relevance of their indicator weights: *Skills, personality*, as well as the HOCs of the higher-order constructs *trust in the leader, intrapreneurial self-efficacy*, and *corporate environment for intrapreneurship*. Employing the repeated indicators approach, the LOCs of higher-order constructs are considered as indicators for the HOC's measurement model (cf. Section 4.2.5).

Table 13 summarizes the evaluation results of the formatively specified measures we discuss in the following.

When assessing convergent validity, the aim is to analyze if the formative construct's indicators measure the construct of interest by employing a redundancy analysis. Conducting a redundancy analysis, the formative construct is correlated with a reflective single-item measure of the same construct. This correlation should yield a correlation of 0.70 or higher (Chin; Hair et al., 2017). Thus, to employ this type of analysis for each formatively specified construct included in our model, an additional reflectively specified measure would have been needed in the online survey. However, this would have caused the survey to be much longer, potentially resulting in respondent fatigue and decreased response rates (Hair et al., 2017). Against the background that we, except for the skills measure, only used established scales, and we composed the skills measure based on rich data from the qualitative pre-study, semantically very close to original interview quotes, we are very confident that the selected sets of formative indicators are tapping into the constructs of interest. In a second step, we assessed the collinearity of indicators relying on the variance inflation factor (VIF). VIF values below 5 are considered acceptable, with 3 serving as a more conservative threshold. Higher values indicate collinearity among indicators. As the VIF values of our formative indicators were well below 5 and even below 3, there was no indication of collinearity issues based on the VIF metric. In the third step, we assessed the statistical significance and relevance of indicators. We found that most of our indicators did not show significant outer weights based on BCa bootstrap confidence intervals. If a confidence interval of an outer weight does not include zero, we can assume a significant effect. However, those of our formative indicators mostly included zero. Following Hair et al. (2017, p. 147), "nonsignificant indicator weights should not automatically be interpreted as indicative of poor model quality," but the indicator's absolute importance for the respective construct, its outer loading, should be regarded. If the outer loading has a value of 0.5

or higher (even if not significant), it is recommended to retain the indicator. If the outer loading is lower, removal of the indicator should be considered, however not without carefully analyzing the impact on content validity (Hair et al., 2017). The majority of the outer loadings was 0.5 or higher, thus recommended to be kept in the model. Outer loadings of five indicators were below this threshold and not significant. After assessing the significance of the outer weights, we continued analyzing their relevance. The vast majority of our indicators showed outer weights between 0 and +/-1, indicating weak to strong (positive or negative) relationships. We detected unexpected negative signs of weights, such as in the case of the indicator “v_142business_understanding” with a negative outer weight of -0.101, while all other formative indicators of the skills scale had a positive outer weight and qualitative interviews provided strong proof for the indicator’s relevance. Furthermore, we found that weights in the case of LOCs strongly differed in their size (e.g., trust indicators). Those unexpected results are a sign of multicollinearity (Cenfetelli & Bassellier, 2009), which we could confirm by calculating correlations, although the VIF metric suggested it differently. Following specific recommendations for handling formative indicators with collinearity issues from Cenfetelli and Bassellier (2009), we did not exclude any indicators from our formative measurement models. Mainly two reasons caused this decision. First, due to the nature of formative constructs (cf. Section 4.2.5), excluding an indicator would have severely impacted the construct’s content validity. Besides, our qualitative pre-study and prior research provided support for the relevance and appropriateness of the selected indicators in capturing the construct’s intended meaning. Second, multicollinearity in the measurement model does not impact the structural model results, which are decisive for answering our research questions: “While collinearity is a threat to the interpretation of individual formative indicators, it is not a threat to the structural effects” (Cenfetelli & Bassellier, 2009, p. 693). The authors further emphasize “structural predictive capability of the formatively measured construct is not threatened by collinearity.” (Cenfetelli & Bassellier, 2009, p. 694). Based on this reasoning, we must not interpret the contribution of the formative indicators and LOCs to their overarching constructs as their interpretation might lead to wrong conclusions (Hair et al., 2017).

Based on the evaluation of the reflectively and formatively specified constructs, we conclude that our measurement model satisfactorily met the required criteria, with the constraint of formative indicators’ contribution not being interpretable.

Table 13: Assessment of formative measurement models

Type	Formative Constructs	Formative indicator	VIF	Outer Weights	t Value	p Value (weights)	95% BCa Confidence Interval	Sig.? (p < 0.05)	Outer Loadings	p Value (loadings)
Single Skills		v_140finance_know_how	1.591	0.210	0.719	0.472	[-0.354 - 0.763]	no	0.722	0.005
		v_141conceptual_skills	1.486	0.495	1.557	0.120	[-0.114 - 1.051]	no	0.825	0.002
		v_142business_underst.	1.327	-0.101	0.250	0.803	[-0.850 - 0.727]	no	0.387	0.250
		v_143comm_skills	1.153	0.085	0.275	0.784	[-0.536 - 0.688]	no	0.360	0.234
		v_144analy_skills	1.699	0.535	1.158	0.247	[-0.331 - 1.224]	no	0.838	0.003
Single Personality		Extraversion	1.021	-0.417	1.082	0.279	[-0.844 - (-0.016)]	no	-0.496	0.242
		Agreeableness	1.018	-0.217	0.841	0.401	[-0.689 0.215]	no	-0.326	0.281
		Conscientiousness	1.009	0.108	0.405	0.685	[-0.364 - 0.673]	no	0.087	0.738
		Neuroticism	1.024	0.800	1.636	0.102	[0.330 - 0.988]	no	0.864	0.100
		Openness	1.015	0.125	0.415	0.678	[-0.609 - 0.658]	no	0.174	0.563
HOC Trust in Leader		Trust_Reliance (LOC)	1.196	1.019	0.786	0.432	[-0.413 - 0.099]	no	0.288	0.008
		Trust_Discl (LOC)	1.196	-0.124	16.437	0.000	[0.947 - 1.173]	yes	0.968	0.000
HOC Intrapreneurial Self-efficacy		Self-eff_Inno (LOC)	1.380	0.721	7.637	0.000	[0.534 - 0.897]	yes	0.897	0.000
		Self-eff_Mgmt (LOC)	2.554	0.643	3.882	0.000	[0.342 - 1.004]	yes	0.759	0.000
		Self-eff_FinCont (LOC)	1.679	-0.138	1.496	0.135	[-0.417 - 0.096]	no	0.318	0.009
		Self-eff_Risk (LOC)	2.696	-0.205	1.136	0.256	[-0.588 - 0.122]	no	0.512	0.000
HOC Corporate environment for intrapreneurship (CEAI)		CEAI_MgmtSupport (LOC)	1.674	0.307	1.303	0.193	[-0.145 - 0.771]	no	0.714	0.000
		CEAI_WorkDis (LOC)	1.814	0.738	3.519	0.000	[0.358 - 1.142]	yes	0.900	0.000
		CEAI_TimeAv (LOC)	1.243	0.311	1.755	0.079	[-0.012 - 0.679]	no	0.610	0.000
		CEAI_OrgBo (LOC)	1.486	0.260	1.439	0.150	[-0.080 - 0.614]	no	-0.348	0.024

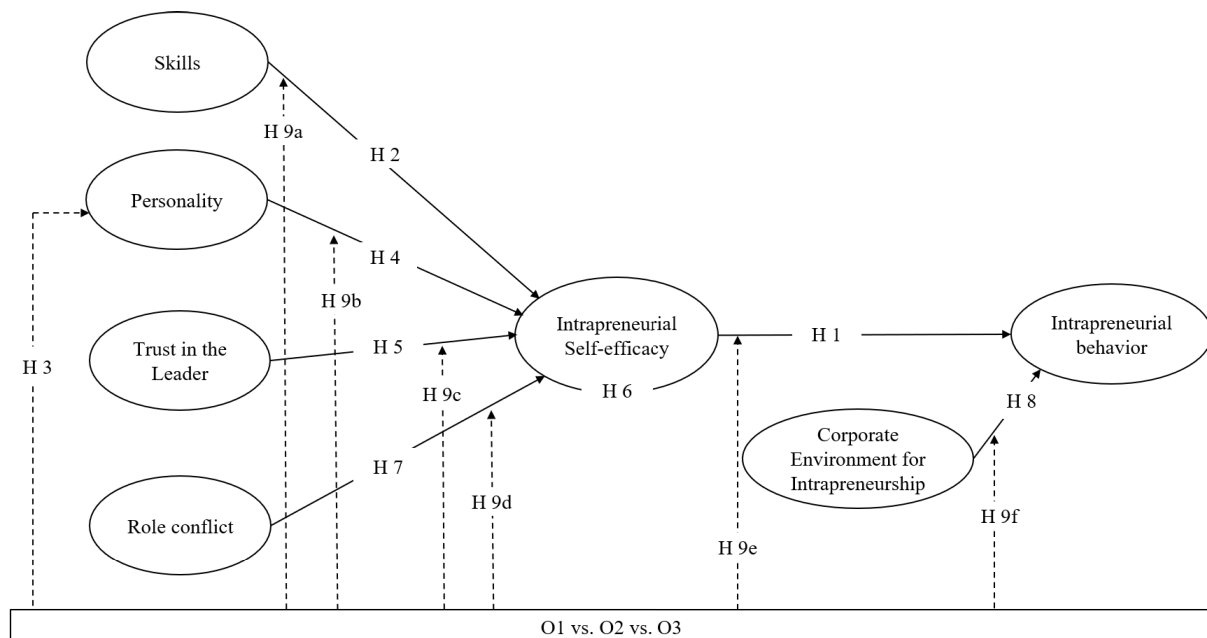
Note. single = single layer construct, in contrast to higher-order constructs; HOC = Higher-order component of higher-order construct; LOC = lower-order component of higher-order construct.

4.3.1.2 *Structural model assessment*

After assessing the reflective and formative measurement model, we evaluated the structural model, following the systematic evaluation procedure for the structural model proposed by Hair et al. (2017) and further enriched for complex higher-order models by Hair et al. (2019) and Sarstedt et al. (2019).

The structural model results allow us to support or reject our hypotheses 1, 2, 4, 5, 6, and 7 and determine the model's capability to predict the target construct, intrapreneurial behavior.

Figure 16 depicts the conceptual framework, as developed in section 3.4.2, as a visual anchor.



Source: Own illustration

Figure 16: Conceptual framework and hypotheses

Following Sarstedt et al. (2019), the structural model only includes the HOC of higher-order constructs (the LOCs belong to the measurement model), the single-layer constructs, and their relationships. Before analyzing the structural relationships, we assessed potential collinearity among included constructs to ensure that regression results are not biased. As presented in table 14, VIF values were well below 3, thus not indicating collinearity issues (Hair et al., 2017).

Table 14: Collinearity statistics (VIF)

	Intrapreneurial self-efficacy	Intrapreneurial behavior
Skills	1.130	
Personality	1.165	
Trust in Leader	1.412	
Role Conflict	1.141	
Intrapreneurial Self-efficacy		1.206
Corporate environment for intrapreneurship (CEAI)		1.206

As collinearity in the structural model⁵⁵ did not present an issue, we proceeded with assessing the significance and relevance of the structural model's path relationships.

Following the extended repeated indicators approach for higher-order constructs (Becker et al., 2012; cf. Section 4.2.5), we examined the total effects of the HOCs' antecedent constructs instead of analyzing their direct effects to avoid Type II errors (Hair et al., 2018). Specifically, we analyzed the total effects of skills, personality, trust in the leader, and role conflict on intrapreneurial self-efficacy (Sarstedt et al., 2019). If the endogenous variable was a single layer construct, e.g., the effect of CEAI on intrapreneurial behavior, we examined the direct effect (Hair et al., 2017).

Table 15 presents the structural model significance testing results and their respective path coefficients. Table 16 depicts the results for total effects.

Considering the path coefficients, results demonstrate the most substantial positive and significant effect of intrapreneurial self-efficacy on intrapreneurial behavior with a path coefficient of 0.504 ($p = .000$), thus supporting H1.⁵⁶

There are no significant effects for skills ($\beta = 0.146$, $p = .102$) and personality ($\beta = -0.161$, $p = .149$) on intrapreneurial self-efficacy at the 5%- level. Therefore we must reject H2 and H4. Despite being nonsignificant, it is interesting to note that the path coefficient of personality on intrapreneurial self-efficacy is negative. As the personality construct consisted of one index item per Big Five dimension and the

⁵⁵.Based on the structural model evaluation results, there was no collinearity issue among the constructs included in the structural model but only between the LOCs and the HOCs which are part of the measurement model and do not impact the structural model (Cenfetelli & Bassellier, 2009).

⁵⁶ Path coefficients in the structural model can be interpreted relative to each other (Hair et al., 2017).

construct was specified formatively, a negative path coefficient suggests that high values on the personality dimensions might lead to lower intrapreneurial self-efficacy.

In contrast to skills and personality, there is a significant positive effect of trust in the leader on intrapreneurial self-efficacy ($\beta = 0.288, p = 0.001$), motivating us to support H5. H6 posits that intrapreneurial self-efficacy mediates the relationship between trust in the leader and intrapreneurial behavior. Since the indirect effects between trust in the leader and intrapreneurial self-efficacy ($\beta = 0.288, p = .001$) as well as between intrapreneurial self-efficacy and intrapreneurial behavior ($\beta = 0.504, p = .000$) are significant and positive, and the total effect (cf. Table 16) between trust in the leader and intrapreneurial behavior, too ($\beta = 0.145, p = .002$), there is support for H6.

Referring to the association between role conflict and intrapreneurial self-efficacy, the results show no significant effect ($\beta = -0.022, p = 0.386$). Therefore, H7 must be rejected. However, there is a significant, positive direct effect between the corporate environment for intrapreneurship and intrapreneurial behavior ($\beta = 0.227, p = .000$) providing support for H8.

Table 15: Significance testing results of structural model path coefficients

Selected data*	Paths	Path coefficient (β)	t-values	p-values	95% confidence interval	significance ($p < 0.05$)?
Total effect (HOC)	Skills->Intrapreneurial self-efficacy	0.146	1.271	0.102	[-0.165 - 0.273]	no
Total effect (HOC)	Personality -> Intrapreneurial self-efficacy	-0.161	1.041	0.149	[-0.301 - 0.204]	no
Total effect (HOC)	Trust in the leader -> Intrapreneurial self-efficacy	0.288	3.105	0.001	[0.137-0.440]	yes
Total effect (HOC)	Role conflict -> Intrapreneurial self-efficacy	-0.022	0.289	0.386	[-0.124 - 0.135]	no
Direct effect	CEAI -> Intrapreneurial behavior	0.227	3.421	0.000	[0.070 - 0.295]	yes
Direct effect	Intrapreneurial self-efficacy -> Intrapreneurial behavior	0.504	8.149	0.000	[0.394 - 0.597]	yes

Note. The application of the extended repeated indicators approach for higher-order model assessment requires the analysis of the total effects instead of the direct effects for path coefficient determination (Sarstedt et al., 2019).

Table 16: Significance testing results of total effects

Paths	Total effect	t-values	p-values	95% confidence interval	significance ($p < 0.05$)?
Skills -> Intrapreneurial behavior	0.073	1.213	0.113	[-0.078 - 0.145]	no
Personality -> Intrapreneurial behavior	-0.081	1.017	0.155	[-0.161 - 0.100]	no
Trust in the leader -> Intrapreneurial behavior	0.145	2.942	0.002	[0.060 - 0.223]	yes
Role conflict -> Intrapreneurial behavior	-0.011	0.282	0.389	[-0.063 - 0.070]	no

After assessing the significance and relevance of the structural relationships, we evaluated the explanatory and predictive power of the structural model. For that purpose, we analyzed the R^2 , R^2_{Adj} , f^2 , Q^2 , and q^2 values. It is critical to note that in the particular case of formatively specified HOCs, the interpretation of R^2 , R^2_{Adj} , f^2 , Q^2 , and q^2 values is meaningless. The rationale is that using the extended repeated indicators approach for formatively specified HOCs, PLS regresses the HOC on its LOCs. Due to the fact that all indicators of the LOC are repeatedly used to identify the HOC, the variance of the HOC is fully explained by the LOCs. Thus, no other construct in the model has any variance left to explain, which causes its path coefficient wrongly to be around zero and nonsignificant. Therefore, the metrics mentioned above must not be reported for formatively specified HOCs (Sarstedt et al., 2019).

Following the explanation above, table 17 and table 18 present R^2 and Q^2 values where meaningful.

Table 17: Results of R^2 analysis

Endogenous latent variable	R^2 value	R^2 value adj	Q^2 value
Intrapreneurial behavior	0.400	0.393	0.223
Intrapreneurial self-efficacy*	-	-	-
Trust in the leader*	-	-	-
CEAI*	-	-	-

Note. *Formative higher-order constructs whose values are meaningless and thus not reported (Sarstedt, Hair, Cheah, Becker, 2019)

We first analyzed the coefficient of determination R^2 , the metric for in-sample predictive power that ranges from 0 to 1, with higher values denoting higher predictive power. It represents the combined effects on the endogenous variable by all exogenous variables linked to it. The adjusted coefficient of determination R^2_{Adj} is used to consider bias resulting from complex models. With a R^2 of 0.400 and a R^2_{Adj} of 0.393 for our target construct, intrapreneurial behavior, our model has a medium-strong explanatory in-

sample power which can be regarded as very good in light of the model's explorative character (Hair et al., 2017).⁵⁷

Stone-Geisser's Q^2 (Geisser, 1974; Stone, 1974) is a metric to evaluate the predictive accuracy of the model. The Stone-Geisser's Q^2 value of 0.223 clearly supports the model's predictive accuracy regarding the endogenous target construct, intrapreneurial behavior, as it is considerably above zero (Hair et al., 2017)

The f^2 effect size indicates how the removal of an exogeneous construct would impact the R^2 of an endogenous construct, thus assessing the impact of the omitted construct. Values of 0.35, 0.15, and 0.02 are considered large, medium, and small effects, respectively (Hair et al., 2017). Therefore, f^2 effect sizes of 0.350 for intrapreneurial self-efficacy on intrapreneurial behavior and 0.071 for the corporate environment for intrapreneurship (CEAI) on intrapreneurial behavior can be interpreted as large and small, respectively, which is in line with the sizes of the corresponding path coefficients. Similarly to f^2 , the q^2 effect size indicates the relative impact on predictive accuracy if an exogenous predictor construct is omitted from the model. Critical values for interpretation are consistent with those of the f^2 effect size. Our results show q^2 effect sizes of 0.028 for CEAI on intrapreneurial behavior and 0.154 for intrapreneurial self-efficacy and thus can be considered small to medium (Hair et al., 2017).

Table 18 presents the results of the structural model assessment for the endogenous core constructs.

⁵⁷ Prior research in the intrapreneurship domain published in the Academy of Management Journal that integrated different research streams to investigate antecedents of individual innovative behavior, explained approximately 37% of the innovative behavior's variance (Scott & Bruce, 1994).

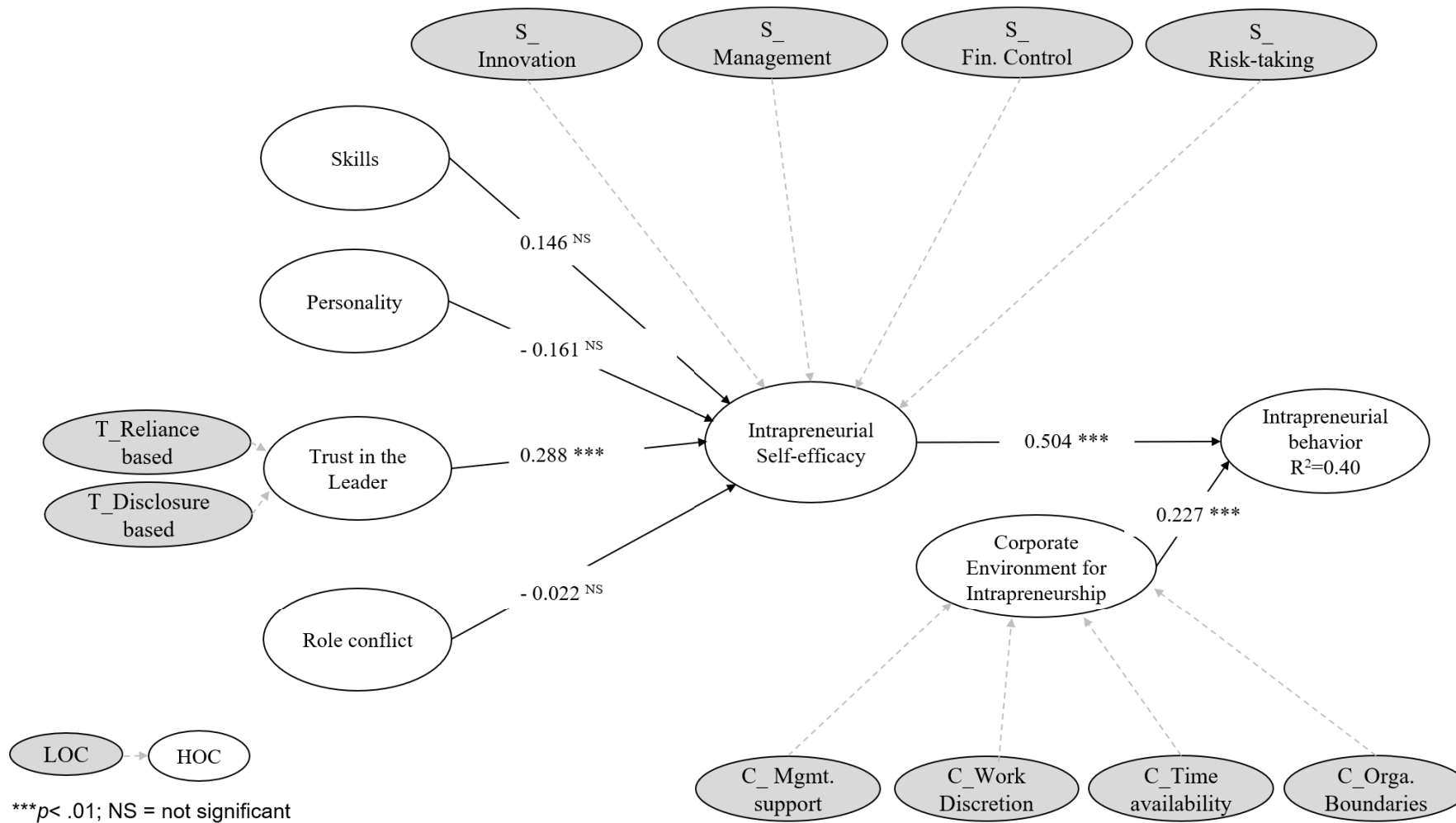
Table 18: Results summary of structural model assessment

Variable	Endogenous Variables					
	Intrapreneurial self-efficacy			Intrapreneurial behavior		
	Path coefficients	f^2 effect size	q^2 effect size	Path coefficients	f^2 effect size	q^2 effect size
Skills	0.146 ^{NS}	-	-	-	-	-
Personality	-0.161 ^{NS}	-	-	-	-	-
Trust in the leader	0.288 ^{***}	-	-	-	-	-
Role conflict	-0.022 ^{NS}	-	-	-	-	-
Intrapreneurial self-efficacy	-	-	-	0.504 ^{***}	0.350	0.154
CEAI	-	-	-	0.227 ^{***}	0.071	0.028

Note. Values of endogenous formative higher-order constructs are meaningless and thus not reported (Sarstedt, Hair, Cheah, Becker, 2019); NS = nonsignificant at $p < 0.05$; *** = $p < 0.01$.

To further assess the model's out-of-sample predictive power, we conducted the PLSpredict procedure, following Shmueli et al. (2019). As the Q^2_{predict} values for the intrapreneurial behavior indicators are all larger than zero and the prediction errors are highly non-symmetrical, we rely on the mean absolute error (MAE) metric. Comparing the PLS-SEM with the recommended naïve linear benchmark model shows that PLS-SEM creates for all indicators smaller prediction errors, thus suggesting a high-out-of-sample predictive power of our model for intrapreneurial behavior (Shmueli et al., 2019).

Figure 17 depicts the simplified higher-order PLS-SEM results using the extended repeated indicators approach. As LOCs must not be interpreted (cf. Section 4.3.1.1), they are visualized in grey and connected with dotted arrows to their respective HOCs.



Source: Own illustration

Figure 17: Simplified higher-order PLS-SEM results

4.3.2 Comparative analyses across organizations

Studying three different organizations with the Finance Business Partner role institutionalized provides the unique opportunity to analyze if differences between organizations exist. In the following, we test H3, which posits no differences in personality constellations of Finance Business Partners across organizations, and H9a-e, which hypothesize no differences in structural path coefficients across the three organizations.

4.3.2.1 *Personality dimensions*

Interview data from the qualitative pre-study revealed a very consistent view, across all three organizations, on the required personality constellation of a Finance Business Partner to behave intrapreneurially (cf. Section 3.3.2.2).

To test if current Finance Business Partners' Big Five personality dimensions are, in fact, not differently pronounced across organizations (H3), we employed a nonparametric Kruskal Wallis Test, using IBM SPSS Statistics 27 software. A nonparametric test was required due to violation of the normality assumption of our data (cf. Section 4.2.4). We calculated the test for each Big Five dimension separately. Table 19 presents the descriptive statistics and the results of the five calculated Kruskal-Wallis Tests.

Table 19: Kruskal Wallis test on personality dimensions

Personality dimension	Organization	N	Mean	SD	Median	Mean Rank	<i>df</i>	<i>H</i>	<i>p</i>
Extraversion	O1	65	4.71	1.317	5.00	90.43	2	4.391	.111
	O2	63	4.71	1.145	4.50	89.03			
	O3	62	5.10	1.303	5.50	107.39			
Agreeableness	O1	65	5.26	1.016	5.50	87.93	2	2.920	.232
	O2	63	5.43	0.787	5.50	94.67			
	O3	62	5.51	1.006	5.50	104.28			
Conscientiousness	O1	65	5.98	0.737	6.00	99.58	2	4.781	.092
	O2	63	5.80	0.721	6.00	83.67			
	O3	62	6.04	0.685	6.00	103.25			
Neuroticism	O1	65	3.22	1.263	3.00	99.54	2	4.032	.133
	O2	63	3.33	1.348	3.00	102.44			
	O3	62	2.90	1.051	2.75	84.22			
Openness	O1	65	4.58	0.985	4.50	97.76	2	0.172	.918
	O2	63	4.53	1.027	4.50	94.38			
	O3	62	4.52	1.042	4.50	94.27			

Note. $p < .05$

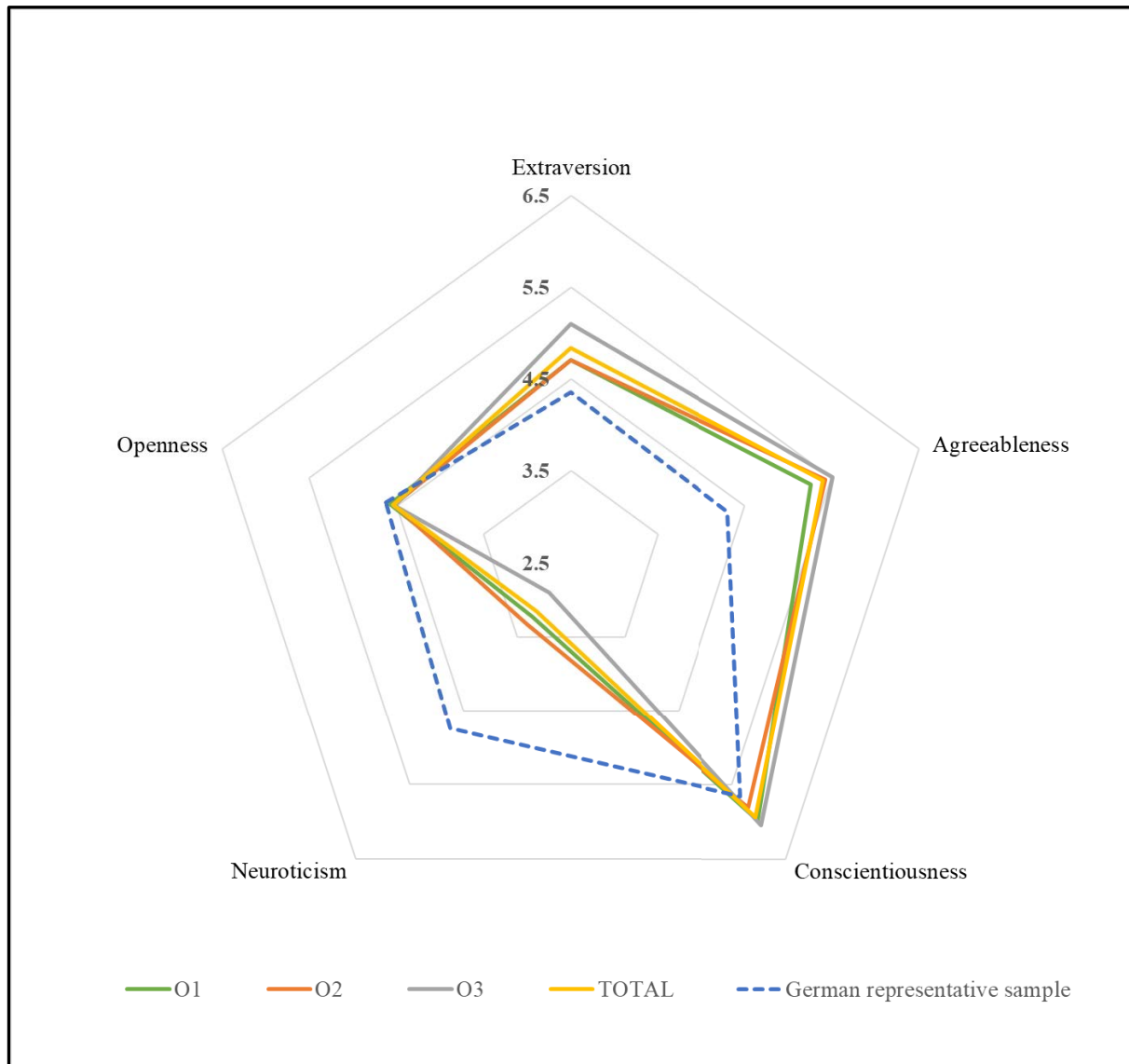
Our results show no statistically significant difference in the Big Five Personality dimensions (i.e., extraversion, agreeableness, conscientiousness, neuroticism, and openness) between Finance Business Partners from O1, O2, and O3 (Extraversion: $H(2) = 4.39$, $p = 0.111$; Agreeableness: $H(2) = 2.92$, $p = 0.23$; conscientiousness: $H(2) = 4.78$, $p = 0.92$; Neuroticism: $H(2) = 4.03$, $p = 0.13$; Openness: $H(2) = 0.17$, $p = 0.92$). Therefore, a post-hoc test to compare all pairs of groups was not necessary.

Based on the results, we see full support for H3, that personality dimensions of Finance Business Partners are not differently pronounced across organizations.

For illustrative purposes, figure 18 depicts a comparative view of Big Five dimensions' arithmetic means for O1, O2, O3, the total sample (N=190; TOTAL), and a German representative sample. Mean values for the German representative sample were taken from Rammstedt (2007) and linearly transformed from the original 5-point Likert type

scale to a 7-point Likert type scale to ensure comparability with Big Five values from O1-O3, which were measured on a 7-point Likert type scale (cf. Section 4.3.1.1).

The figure visually underlines the very similar personality constellations across organizations and illustrates the difference to the German representative sample.



Source: Own illustration

Figure 18: Comparative view on Big Five personality dimensions

4.3.2.2 *Differences in path coefficients*

To test for significant differences in path coefficients across organizations (Hypotheses 9a-e), we conducted two steps: First, we employed the measurement invariance of composite models (MICOM) procedure which is a prerequisite for conducting multigroup analysis as it ensures that differences between organizations do not result from the measurement model but from the structural model (Hair et al., 2018; Henseler et al., 2016).

In the second step, we performed the Omnibus test of group differences (OTG) to compare the path coefficients of the three organizations that represent three independent groups (Cheah et al., 2020; Hair et al., 2018; Sarstedt, Henseler, & Ringle, 2011).

Following the hierarchical MICOM procedure, we first checked for configural invariance. Since we used identical items surveying the three organizations and applied equal data treatment and algorithm settings for analyzing the data from the three organizations, we are confident that constructs have been specified the same way for the three organizations. Thus configural invariance as a necessary condition for conducting a multigroup analysis is established. Next, to assess compositional invariance that exists if composite scores across organizations are considered the same, we calculated the construct correlation (c) for each pair of constructs across organizations (O1 vs. O2, O1 vs. O3, and O2 vs. O3) from our sample. We then compared c with the empirical distribution of those construct correlations (c_u) as obtained from the permutation runs. As c exceeds the 5% quantile of this empirical distribution of c_u over all comparisons and p values are higher than 0.05, which indicates that the correlation is not significantly different from 1, compositional invariance is established. Table 20 presents the results of the MICOM compositional invariance assessment. As both configural and compositional invariance is established, partial measurement invariance exists, making a multigroup analysis feasible (Hair et al., 2018; Henseler et al., 2016).

Tables 21 summarizes the results of the multigroup analysis adopting the OTG approach. Results show no significant differences for the six path relationships, considering the Bonferroni correction (H9a, H9b, H9c, H9d, H9e, H9f). Therefore, there is full support for H9.

Appendix 15 provides an overview of hypothesis testing results.

Quantitative main study: Understanding how identified factors impact intrapreneurial behavior in the Finance Business Partner role

Table 20: Compositional invariance assessment

Construct	O1 vs. O2			O1 vs. O3			O2 vs. O3			Compositional invariance established?
	<i>c</i>	5% quantile of c_u	<i>p</i> value	<i>c</i>	5% quantile of c_u	<i>p</i> value	<i>c</i>	5% quantile of c_u	<i>p</i> value	
Skills	0.713	0.123	0.733	0.313	-0.240	0.566	0.363	-0.401	0.795	Yes
Personality	0.361	-0.658	0.743	0.067	-0.458	0.361	0.866	-0.855	0.961	Yes
Trust in the leader	0.828	0.463	0.345	0.860	0.625	0.447	0.867	0.638	0.511	Yes
Role conflict	0.919	-0.260	0.908	0.970	0.759	0.501	0.784	0.428	0.224	Yes
Intrapreneurial self-efficacy	0.907	0.773	0.544	0.945	0.557	0.968	0.917	0.714	0.829	Yes
CEAI	0.725	0.313	0.617	0.693	0.465	0.424	0.698	0.376	0.557	Yes
Intrapreneurial behavior	0.999	0.996	0.492	0.996	0.991	0.252	0.997	0.994	0.190	Yes

Note. *c* = Correlation; c_u = Permutation's correlation results

Table 21: Results of multi-group analysis (OTG approach)

Path relationship	Path coefficients				Diff. between groups			Sig. Difference at $p < 0.05$?	Where? Sig. corrected with Bonferroni? ($p < 0.008$)
	O1	O2	O3	TOTAL	O1-O2	O1-O3	O2-O3		
Total effect Skills → Intrapren. self- (HOC) efficacy	0.394***	0.235 ^{NS}	0.052 ^{NS}	0.146 ^{NS}	0.159 ^{NS}	0.343*	0.183 ^{NS}	NO	
Total effect Personality → Intrapren. (HOC) self-efficacy	-0.140 ^{NS}	-0.184 ^{NS}	-0.340 ^{NS}	-0.161 ^{NS}	0.044 ^{NS}	0.200 ^{NS}	0.156 ^{NS}	NO	
Total effect Trust in Leader → (HOC) Intrapren. self-efficacy	0.281 ^{NS}	0.165 ^{NS}	0.389**	0.288***	0.116 ^{NS}	-0.108 ^{NS}	-0.224 ^{NS}	NO	
Total effect Role conflict → Intrapren. (HOC) self-efficacy	0.209*	-0.199 ^{NS}	0.020 ^{NS}	-0.022 ^{NS}	0.408*	0.189 ^{NS}	-0.218 ^{NS}	NO	
Total eff = Intrapren. self-efficacy → Path coeff Intrapreneurial behaviour	0.494***	0.672***	0.238*	0.504***	-0.179 ^{NS}	0.256*	0.435***	YES	O2 vs. O3 as $p = 0.010$
Total eff = CEAI → Intrapreneurial Path coeff behaviour	0.295**	0.264***	0.422***	0.227***	0.031 ^{NS}	-0.126 ^{NS}	-0.158 ^{NS}	NO	

Note. * $p < .10$. ** $p < .05$. *** $p \leq .01$; NS = not significant; vs. = versus.

4.4 Discussion

Recapitulation of objectives and findings

Intrapreneurial behavior is critical in the Finance Business Partners role to support navigating the organization in an environment characterized by rising volatility and uncertainty, technological change, and the emergence of new business models (Attachot et al., 2018; Lawson, 2016; Windeck et al., 2015; cf. Section 3.3.1). Also, Senior Finance Leaders and Finance Business Partners expect a rising focus on intrapreneurial behavior in the FBP role in the future, evidenced by our qualitative data (cf. Section 3.3.1).

Yet, our qualitative data showed and prior works suggested (Attachot et al., 2018; Hyvönen et al., 2015; Windeck et al., 2015) realization of intrapreneurial behavior in the FBP role is challenging. At the same time, quantitative knowledge on the specific factors and how they impact intrapreneurial behavior in this role is scarce.

Against this background, the quantitative main study focused on two goals. First, to test the conceptual framework developed in the qualitative pre-study and thus to understand if the qualitatively explored factors significantly impact intrapreneurial behavior in the Finance Business Partner role and, if so, how (RQ 3). Second, to analyze if the identified relations vary across subpopulations, i.e., the three organizations, and if they do, how they differ (RQ 4). To achieve these goals and answer the research questions, we relied on data gathered via an online survey sent to Finance Business Partners in three globally established organizations that show a high experience level regarding finance business partnering (cf. Section 1.4).

We find that our model can very well explain and predict intrapreneurial behavior in the Finance Business Partner role. 40% of the variance of intrapreneurial behavior can be explained by the predictor constructs ($R^2 = 0.40$). Furthermore, our model demonstrates a high out-of-sample predictive power as supported by the PLSpredict procedure suggesting its predictive power beyond the studied sample.

Our data produces three key findings contributing to a more fine-grained understanding of the factors impacting intrapreneurial behavior in the Finance Business Partner role and how they relate to it.

First, while the qualitative analysis proposed *skills, personality, intrapreneurial self-efficacy, a supportive corporate context for intrapreneurship, trust in the leader,* and

role conflict as relevant factors for intrapreneurial behavior in the FBP role, the quantitative analysis supports the impact of three factors. *Intrapreneurial self-efficacy* can be identified as the strongest direct predictor of intrapreneurial behavior ($\beta = 0.504$, $p = .000$) and serves as a mediator between *trust in the leader* and intrapreneurial behavior. The *corporate environment for intrapreneurship* (management support, work discretion, time availability, and organizational boundaries) is a second relevant direct driver for intrapreneurial behavior ($\beta = 0.227$, $p = .000$). Also, the Finance Business Partner's *trust in its leader* directly drives intrapreneurial self-efficacy ($\beta = 0.288$, $p = 0.001$). *Skills, personality, and role conflict* can not be confirmed as relevant factors impacting intrapreneurial behavior. Their results (direct and total effects) are nonsignificant. (RQ 2 & 3).

Second, identified path relationships do not vary across organizations, supporting the generalizability of findings (RQ 4).

Third, data reveal that Finance Business Partners have a very consistent personality constellation across organizations as there are no significant differences in Big Five traits across the three organizations. The constellation is defined by the highest expression on conscientiousness and the lowest on neuroticism.

Connection to guiding perspectives

Our findings provide a significant contribution given the scarcity of quantitative studies in the context of the FBP role in general and on intrapreneurial behavior in this role in particular. They add evidence to role theory in at least three ways. First, role theory postulates that individual, interpersonal and organizational factors impact role behavior. With *intrapreneurial self-efficacy* as an individual, *trust in the leader* as an interpersonal, and the *corporate environment for intrapreneurship* as an organizational level factor, we identified factors on all three levels significantly impacting role behavior, as posited by role theory. Second, role theory proposes that role behavior is rather “a function of the social setting than of their own personality characteristics” (Katz & Kahn, 1978, p. 189) in formal organizations such as corporations, thus marginalizing the impact of traits on role behavior. Finding support for the *trust in the leader* as an indication for the social setting but no significant impact of *personality*, our findings add evidence to role theory's postulation. Third, despite comprehensive, predominantly qualitative research on the negative effects of *role conflict* in the management accountant role (Byrne & Pierce, 2007; Byrne & Pierce, 2018; Maas & Matějka, 2009), we can not find quantitative evidence for a significant (negative)

impact of role conflict, neither on intrapreneurial self-efficacy nor on intrapreneurial behavior. However, we can confirm that *intrapreneurial self-efficacy* is a relevant predictor of intrapreneurial behavior and, by that, extend knowledge regarding the emerging research construct of intrapreneurial self-efficacy (Blanka, 2018; Globocnik & Salomo, 2015; Wakkee et al., 2010), which builds upon the Social Learning Theory (Bandura, 1977).

According to Stull and Aram (2010, p. 19), *trust* “is a potentially important yet largely overlooked mechanism that may influence intrapreneurial behavior among individuals in an organization.” Our findings contribute to the build-up of evidence on trust in the intrapreneurship domain and confirm prior work on the relevance of *trust in the leader* for intrapreneurial self-efficacy (Wakkee et al., 2010) and intrapreneurial behavior (Rigtering & Weitzel, 2013).

Our findings further contribute to discussions on the *personality* of an FBP. Granlund and Lukka (1997, p. 250) stressed the importance of “exceptional individuals” for the business partner role⁵⁸ and posited that “a true controller does indeed differ by his/her personality [...] from (...) the bean-counter stereotype. Furthermore, an ideal FBP’s personality is described as dynamic, rather extrovert, creative, problem-solving oriented, and have “strength of character”⁵⁹ (Byrne & Pierce, 2007, p. 492; Granlund & Lukka, 1997; Granlund & Lukka, 1998; Lepistö & Ihantola, 2018). However, prior research only scarcely quantitatively analyzed the personality traits of management accountants or Finance Business Partners using established measures but is instead mainly relied on anecdotes.⁶⁰ Our study adds to the limited knowledge providing data of current FBPs personality profiles based on the seminal Big Five instrument. Based on the descriptive analysis of the Big Five personality traits and the comparative analyses across organizations indicating no significant difference, we find tentative support for a typical average FBP personality constellation. This average constellation is characterized by the highest pronunciation of conscientiousness, followed by agreeableness, extraversion, openness, and the lowest expression on neuroticism. This finding can also be linked to prior research in the intrapreneurship domain, which shows that extraversion is positively and neuroticism is negatively associated with intrapreneurial orientation (Blanka, 2018; Sinha & Srivastava, 2013). Thus, the FBPs’

⁵⁸ Granlund & Lukka, 1997 refer in this context to the *controller*, as the authors use this term as opposite to the *bean counter*.

⁵⁹ Byrne & Pierce, 2007 refer to what Sathe, 1982 called a *strong controller*.

⁶⁰ Noteworthy exceptions discussing individual personality traits (e.g., machiavellianism) of management accountants are the works of Granleese & Barrett, 1990; Hartmann & Maas, 2010.

relatively high value on extraversion and the comparatively very low value on neuroticism might suggest a favorability of their profile for intrapreneurial behavior, which future research might want to address.⁶¹

Interestingly, based on our results, we can not find support for the impact of skills on intrapreneurial self-efficacy. This is despite the body of research proposing the vital role of skills for finance business partnering (e.g., Byrne & Pierce, 2007; Russell et al., 1999) and the multitude of providers for finance business partnering training programs (e.g., Controller Institut GmbH).

Next to discussing individual characteristics of the management accountant or finance business partner, prior research on the role pointed at antecedents in the external and internal environment considered contingency factors, such as the organization's size and structure (Byrne & Pierce, 2007; Rieg, 2018). Also, research on the management accountant role with the lens of institutional entrepreneurship theory suggested that factors such as management support are facilitating institutional entrepreneurship (Hyvönen et al., 2015). This resembles our qualitative pre-study findings that reveal the importance of the corporate environment for intrapreneurial behavior in the FBP role. Yet, to our best knowledge, prior research did not quantitatively investigate the role of the context for intrapreneurial behavior in the FBP role. We contribute to bridging this void by measuring and analyzing the impact of the organizational context represented by the dimensions of management support, work discretion, time availability, and organizational boundaries, identified as relevant based on our qualitative findings and backed by intrapreneurship research (Hornsby et al., 2002; Kuratko et al., 2014). Our results provide evidence for its significant impact on intrapreneurial behavior in the FBP role.

To conclude, our structural equation model analysis results contribute to a more fine-grained understanding of relevant factors impacting intrapreneurial behavior in the FBP role, based on quantitative evidence as posited as an objective of the present thesis. By that, our findings can inform research in the domains of management accounting, intrapreneurship, and social psychology.⁶²

⁶¹ Future research avenues are comprehensively discussed in chapter 6.

⁶² In line with the idea of the overarching mixed-methods study, limitations, further implications, and avenues for future research resulting from the quantitative phase are discussed in chapter 6.

5 Qualitative post-study: Reflecting results through the lens of the Finance Business Partners' leaders

5.1 Background and motivation

The objective of the qualitative post-study is to contextualize, substantiate and interpret the results of previous research phases through Senior Finance Leaders from the three collaborating organizations. In this approach of validating and discussing the results, we follow Mintzberg (1979, p. 587), who proposes to go back to the field to find an explanation for the collected hard data:

“We uncover all kinds of relationships in our ‘hard’ data, but it is only through the use of this ‘soft’ data that we are able to ‘explain’ them, and explanation is, of course, the purpose of research. I believe that the researcher who never goes near the water, who collects quantitative data from a distance without anecdote to support them, will always have difficulty explaining interesting relationships.”

Focus group discussions are considered a useful instrument to collect qualitative “soft data” and gain explanation through listening to opinions in the natural context they are formed. Furthermore, they allow gaining insights into the dynamics of everyday life (Flick, 2014; Flick, 2018). Blumer (1986, p. 41) described the meaningfulness of group discussions as follows:

“A small number of individuals, brought together as a discussion or resource group, is more valuable many times over than any representative sample. Such a group, discussing collectively their sphere of life and probing into it as they meet one another’s disagreements, will do more to lift the veils covering the sphere of life than any other device that I know of.”

Next to communicatively validating and discussing the results of the previous qualitative and quantitative phases, we aim to feed back findings into practice to ensure practitioners have the opportunity to reflect and advance their practices. This motivation aligns with our overarching goal of the mixed-methods study, contributing to both academia and practice. Besides, we aim to identify relevant areas for future research which might emerge from the discussions (Flick, 2018; Flick, Fischer, Neuber, Walter, & Schwartz, 2003).

5.2 Methodological set-up

We conducted one focus group discussion in each of the three organizations with Senior Finance Leaders from the respective organization. There was one exception in O2. Here, next to a Senior Finance Leader, also the leader of the Finance Training Team participated. We selected Senior Finance Leaders as focus group participants as we assumed they have the strategic oversight over currently ongoing initiatives or organizational dynamics which might relate to the results. Furthermore, we considered them as having an impactful position to integrate learnings into their respective organization. In defining the size of the focus groups, we were inspired by recommendations from Krueger and Casey (2009), who advise the use of very small focus groups when the purpose is to understand a particular behavior and if participants have a high experience or expertise level on the topic. In O2 and O3, two organizational members participated, while a third member had to cancel on short notice. Planning the O1 focus group discussion, Senior Finance Leaders from O1 voiced the desire to invite the entire Finance Leadership Team as there was considerable interest in understanding and reflecting the results.⁶³ We welcomed the opportunity and agreed as we expected to benefit from diverse opinions and have the chance to feed back results into practice more comprehensively. All focus group participants already accompanied the entire mixed-methods research process and partly participated in the qualitative pre-study. This approach of selecting individuals or groups of people who already formed part of a preceding phase of a mixed-methods study is described as interlaced sampling (Flick, 2018).

Table 22 lists the details of the three focus group discussions, which lasted approximately 1.5h each.

⁶³ Challenges into and in the field, such as non-availability of participants, are typical issues in qualitative research and comprehensively discussed by Wolff, 2004.

Table 22: Details of focus group discussions

Organization	Date	Participants; no of participants	Mode	Language
O1	25.06.2020	Global Finance Leadership team, including Senior Finance Leaders IO1, PO1, and MO1; 13 participants in total	Hybrid setting, participants physically in a meeting room in the O1 headquarters, and others participating virtually via video call	English
O2	05.06.2020	Senior Finance Leader FO2 and a Leader from the Finance Training Team; 2 participants in total	Video call	English
O3	01.04.2020	Senior Finance Leaders PO3 and RO3; 2 participants in total	Video call	German

Note. Senior Finance Leaders' abbreviations (e.g., IO1) are consistently used with qualitative pre-study. See details in Appendix 1.

We did not record the sessions to avoid that participants potentially hold back socially not desired statements or emotions in the group set-up. Instead, we took notes during each session and particularly captured quotes. Furthermore, we assured anonymity to the participants regarding their statements made during the session. To guide the focus group discussions, the author of the present thesis acted as moderator.

For all three focus group discussions, we designed a similar approach that consisted of five steps and was inspired by the recommendations of Puchta and Potter (2004). We situationally adapted the approach to the group size, dynamics, and interest of the participants. This occasionally led to moving back and forward between steps.

Welcome & Intro. We first welcomed the participants, outlined the reasons for the session, and created an open and informal atmosphere by encouraging everyone to ask any question, think loudly, and discuss with each other as this would benefit the research project. We also informed participants that the session would not be recorded, but they will receive the slides and a synopsis of the session within one week time after the session.

Recapitulation of the research project. In a second step, we briefly recapitulated the definition of intrapreneurial behavior, the research questions, and objectives, as well as the mixed-methods study's set-up.

Presentation of identified factors and survey collection figures. In a third step, we presented the key findings of the qualitative pre-study, such as the identified themes and the derived individual level and contextual level factors. Then, we introduced the details of the quantitative study from their own organization. Specifically, we presented collection figures, such as the response rate and the number of completed responses, before depicting the sample's demographics (e.g., gender, age) as well as role tenure and work experience descriptives. Presenting those organization-specific figures, we aimed at receiving feedback on the representativeness of the survey sample.

Presentation of organization-specific quantitative results as stimuli and discussion. We briefly explained the SEM results for their organization before spending most of the time discussing the descriptive statistics of the seven factors (e.g., intrapreneurial behavior, intrapreneurial self-efficacy, trust in the leader) and their items. Those were of major interest to the participants. Next to the numerical presentation, we used graphs for visualization purposes. Unfortunately, we could not discuss all identified path relationships or factors due to time constraints. The selection was mainly guided by the significance of results (SEM) and the interest of the focus group participants. To stimulate the discussion, the moderator used questions such as, "What are your thoughts?" or "How does the data resonate with you?"

Summary and outlook. We used the last 15 minutes to reflect on critical insights derived from the session, think of possible open questions and next steps within the respective organization. After expressing gratitude for participation, we concluded the focus group discussion.

Analyzing the three focus group discussions, we considered each focus group as a unit of analysis and narratively summarized each discussion. We sent the summary to the contact person of each organization for a final check and confirmation. This step also ensured that organizations have a document to work with when internally following up on the results. In a second step, we drew a comparison across focus groups that focused on the commonalities of discussed topics and the group dynamics (Flick, 2014).

5.3 Validation and reflection of quantitative results

In the following three sections, we narratively summarize each focus group discussion's key topics, dynamics and present quotes for illustration purposes. In the fourth section, we conclude by briefly reflecting on the focus group results and point at commonalities across groups that might provide avenues for future research.

5.3.1 Focus group discussion in O1

After the welcome and the general introduction, including insights into the qualitative study, we presented the survey participation figures. Focus group participants appreciated the high response rate (62.3%) among O1 FBPs. They perceived it as a sign of strong interest in the topic of intrapreneurial behavior, which is also of high relevance for O1's current Finance Strategy. Discussing the survey sample characteristics (e.g., age and gender distribution), focus group participants expressed that those seem representative for the FBP population at O1. Dynamics and emotions arose when we presented the figures on the role tenure of Finance Business Partners. They created an "aha moment" for some focus group participants, as 68,9% of survey participants were 0-2 years in the role. Quotes such as "Looking at these figures [demographics/role tenure], what can we expect from them?", "They are very young and have a very low level of experience," "This is scary but not surprising," reflect reactions. In contrast, other participants reacted relatively neutral by commenting: "That's in line with our recruiting." and "This reflects the fast development cycle at [name of O1]". Generally, there was a very high interest in demographics and role tenure data: "It is very interesting to see these figures. We are not looking at it regularly".

Presenting the conceptual framework and the results of the calculated SEM, participants found the captured factors very interesting and comprehensive. While some factors were very intuitive, such as skills and personality, others, such as trust in the leader, were perceived rather as a surprise. Some participants found that trust in the leader is a general HR topic that impacts the overall performance of an employee and not only their intrapreneurial behavior. Therefore, they would not have thought of it in the particular context of intrapreneurial behavior. They noted that corporate culture, the set-up of the matrix organization FBPs operate in, and the breadth of the FBP role at O1, compared to other organizations, would be other factors that potentially have a substantial impact and might be worth investigating.

Looking at the descriptives of the *intrapreneurial behavior* items, participants commented that they find those results not surprising. Item mean values ranged between

4 and 5. Thus, FBPs express that they conduct intrapreneurial behavior “regularly” to “often.” The item “I utilize insights of other experts to innovate in my organization.” with a median of 4, stood negatively out for some of the participants: “This is rather disappointing as we focus on teamwork,” “It seems very self-centric.” Participants started to discuss possible reasons. While some participants assumed that they might not feel the openness in the organization to just reach out to other experts internally or externally, others supposed FBPs might be too self-confident and might think they can do everything on their own. Interestingly, this point was raised, although results of the skills or self-efficacy construct had not yet been presented.

The results of the rather negatively evaluated *time availability* items were expected, as the following quotes showed: “This is not surprising – most of them [FBPs] are new in their role and have to find their way.” “They still have to focus a lot on routine tasks, ” or “There is also a cultural aspect, alignment is very important at [O1]. Thus a lot of time needs to be invested in alignment activities”. However, results also caused some participants to become contemplative, noting: “I worry about the young generations – they don’t want to only work – Do they want to continue this way?”

The participants showed a high dynamic in communication, especially by being very eager to start finding solutions. However, as the last 15 minutes of the 1.5h slot were planned for a debrief and outlook, the moderator proposed postponing the discussion on possible solutions to the end.

Looking at the descriptive statistics of *intrapreneurial self-efficacy*, participants reflected on the self-confidence of the FBPs and drew the link to their personality, noting, “They have a low role tenure but strong self-efficacy,” “This reflects the personality we recruit.” Individual participants then shared some names of current FBPs who are relatively new in their position but strongly believe in their capabilities to emphasize their point. When reflecting about the descriptives of the *trust in the leader* items, which suggested a generally favorable evaluation (mean and median ranging around 5 on a 7-point Likert type scale with 7 indicating complete willingness to trust), but with a comparatively high standard deviation (SD mostly ranging around 1.5), participants seemed disappointed. There was unclarity if respondents thought, “I want to try it myself,” “they see their self-responsibility,” and therefore they are not willing to trust or if results, instead, should be interpreted in a way that there is “not enough trust and this would be disappointing.”

The items of *role conflict* and their descriptives created quite some emotions among participants. While there was agreement that the non-favorable results on “I receive an

assignment without the manpower to complete it” are not surprising, there was irritation about the fact that “23 participants agreed to ‘I work on unnecessary things’ – why is that? Do they not yet understand why certain things need to be done because they are not long enough in their role, or do they really believe that they work on things that are unnecessary?”⁶⁴

Also, results on the *skills* items came as a surprise because ratings were very high. “They are very confident although they are not yet long in role,” “Are they not challenged enough?”. Participants also drew links to previously discussed results: “Isn’t there a contradiction to the role conflict results? – There, they seem like ‘work victims’”.

Participants mentioned that there is currently a strategic project ongoing that defines the critical skills and requires the FBP’s leader to evaluate the FBP’s performance. A participant suggested asking the same questions again after implementing the project, “then they can better assess what is really required from them.”

Interestingly, some participants noted that there might be one skill missing: “They are not experienced in ‘influencing’ – This dimension is missing here.” The participants who proposed the skill were part of the pre-study and didn’t mention it in their interview but realized it when looking at the results of the skills items.

Moreover, participants noted that role tenure, leadership responsibility, and gender might impact results.

In the last 15 minutes, participants were encouraged to share personal takeaways. Those are:

- This is a highly confident population!
- Do they really take the job for what it is?
- Are they self-reflected enough?
- The finance training team should put more focus on “influencing skills.”
- We should challenge our recruiting activities!
- Do they think of being a leader or rather of being a finance expert?

Participants also came up with three questions that should guide a follow-up session they plan to do with the finance leadership team.

⁶⁴ On a 7-point Likert type scale ranging from 1 = strongly disagree to 7 = Strongly agree, 14 survey participants indicated “5 = somewhat agree”, 7 answered “6 = agree” and 2 indicated “7 = strongly agree”.

Question one emerged from the above-outlined descriptive statistics of the role conflict and items and the structural equation model results. Those showed that intrapreneurial self-efficacy is a crucial factor impacting intrapreneurial behavior. Question 2 mainly resulted from identified issues with time resources. Question 3 can be regarded as an overarching question that links to O1's Finance Strategy. This strategy includes comprehensive digitalization and new business model initiatives requiring an intrapreneurial FBP.

1. How can we empower them in a better way?
2. How can we drive business in a more efficient way?
3. How can we have a more entrepreneurial approach?

5.3.2 Focus group discussion in O2

Participants stated that the gender and age distribution of the sample seems representative to the entire FBP population at O2. Also, the duration in the FBP role, with 60% of surveyed FBPs being 0-3 years in the role, was perceived as representative and directly related to development philosophy at O2. Filling a position for 2-3 years is considered a "healthy duration in a manager role" at O2, besides "earlier in the careers, the moves come faster than later in the careers."

Discussing the descriptive statistics, participants appreciated the generally positive evaluations of *intrapreneurial behavior* items. The results on the *role conflict* items were considered as, most likely, reflecting the reality of being a "business partner and working in the matrix." Non-favorable results on the time availability items did not come as a surprise as "heavy workload is an issue [...]. Because of the level of change happening, there are reorgs [reorganizations] here and there". Furthermore, "there are alignment needs but then also interesting topics, e.g., in R&D," an FBP is exposed to. However, after a short pause in the conversation, one participant asked: "Is it a real issue or a feeling?" This question remained unanswered. Also, a participant raised the point that there might be a relation between available time and the FBP's hierarchical position. He assumed that the higher in the hierarchy, the more time is available as work becomes more strategic/long-term oriented.⁶⁵ The items of *intrapreneurial self-efficacy* were very favorably evaluated with a median ranging between 5 and 7, and 7 indicating that FBPs are completely confident performing intrapreneurial tasks. Reviewing those results, focus group members reacted somewhat skeptical. They noted, "we should not forget

⁶⁵ FBPs at O2 operate at different hierarchy levels and have different role titles, cf. Section 3.3.1.1.

that this is a self-report” and proposed investigating whether there are patterns regarding age and experience. The broad variation in responses on the *trust in the leader* items and particularly the fact that a notable amount of FBPs indicated to be “not willing” to trust their leaders created confusion among focus group participants, “as we have strong values at [name of O2]. The fast moves could be a potential reason.” The following question came up during the discussion: Does “trust in the leader” impact “intrapreneurial self-efficacy”? Participants assumed that the higher the trust in the leader, the higher the self-efficacy. This question could not be definitely answered based on the O2 structural equation model results as the path coefficient was positive but not significant (cf. Section 4.3.2.2).⁶⁶ Participants concluded the session by discussing in which format they will present and follow up on the results. The atmosphere during the discussion was characterized by a high interest in understanding the data and making sense of it, along with a low level of dynamics and emotions.

5.3.3 Focus group discussion in O3

O3 focus group participants were somewhat negatively surprised by the relatively low number of completed surveys (n=62) in light of the comprehensive distribution list. They saw the high number of internally conducted surveys and thus survey fatigue as a possible explanation. Exemplarily, they mentioned that even when using O3 internal services, a system-generated survey pops up to be completed for internal purposes. The gender and age distribution of survey participants was considered representative of actual distribution in the surveyed positions at O3. Also, the fact that the vast majority (n=41) of participants reported a role tenure of 0-3 years was said to be in line with corporate reality in surveyed positions.

The rather heterogeneous responses on *intrapreneurial behavior* items, ranging around “undecidedness,” were somewhat surprising to participants, particularly in light of a company-wide transformation initiative currently ongoing at O3. This strategic initiative aims to reduce hierarchical thinking and acting. A possible explanation was that “Some might not yet be ready.”⁶⁷ To shed more light on the data, participants proposed additional analyses to investigate potential differences caused by gender, age range, and work experience. Favorable responses to *intrapreneurial self-efficacy* were very positively acknowledged. Besides, participants assumed that actions from the

⁶⁶ After completion of the mixed-methods study, all study participants received an executive report with the results of the consolidated data, which supported the impact of trust in the leader on intrapreneurial self-efficacy.

⁶⁷ As the focus group discussion in O3 was conducted in German, quotes were translated into English.

transformation initiative might already have had a positive impact on self-efficacy responses but not yet on behavior.

Looking at the generally favorable descriptive statistics of the items on *trust in the leader*, which showed a somewhat heterogeneous response behavior (high SD), the hypotheses came up that this might also be attributed to different cultural backgrounds of surveyed FBPs.

Results of some *role conflict* items indicated the existence of conflict. This was rather perceived as a surprise but was assumed to be attributable to the fact that respondents work in a matrix setting (Finance and Business).

In addition to discussing individual items, some “contradictions” in results were observed, such as results regarding “I should do things differently” (role conflict) and “I almost get to decide what I do on my job” (work discretion). Respondents tendentially report that they should do things differently. At the same time, they say that they rather get to decide what they do on their job. Such, at first glance, somewhat contradicting results were suggested to be further analyzed in internal discussions. Before concluding the session, focus group participants shortly discussed how to follow up on the results and how to use the information for the company-wide transformation initiative.

5.3.4 Reflection and outlook

The focus group discussions made a substantial contribution to *validating* previous results. In all three discussions, participants communicatively confirmed the survey sample's representativeness regarding gender and age for their respective organizations. This confirmation added to our confidence in relying on the structural equation model results, as “Response representativeness is more important than response rate in survey research” (Cook, Heath, & Thompson, 2000, p. 821). Furthermore, knowing that the sample's demographics (cf. Section 4.2.3) reflects the FBP population in corporate reality adds to our knowledge on the person in the role of the FBP. It thus provides further evidence to answering research question one. Participants also provided a potential rationale for the relatively high survey response rate in O1 (62.3 %) and the comparatively low rate in O3 (13.2%), information we would not have received without conducting the focus group discussions.

Interestingly, the focus group discussion also confirmed that FBPs have a relatively short role tenure in all three organizations (arithmetic mean value of 2.77 years, SD = 3.19, no significant differences across organizations; cf. Section 4.2.3). Participants in all three organizations linked this fact to the organization's development philosophy and

considered it as typical. This information further adds to our findings regarding research question one and suggests that the survey sample is not only representative regarding gender and age but also regarding role tenure.

The focus group discussions also significantly contributed to *contextualizing and explaining* results. Four dominant themes emerged across all three focus groups. Those are the *self-confidence of the FBPs*, the *role of experience*, *trust in the leader*, and *time resources*.

Self-confidence of the FBP and the role of experience

Our focus group discussions showed that the relatively high confidence level of FBPs, represented by the descriptive statistics of skills and intrapreneurial self-efficacy, is tendentially skeptically perceived by Senior Finance Leaders. The Senior Finance Leaders' perception as leaders of the surveyed FBPs seemed to (somewhat) contradict the self-report data of the FBPs. Some Senior Finance Leaders explained the high confidence level with the personality profile they recruit into the FBP role that revealed to be very consistent across organizations. As a consequence, there were thoughts regarding a potential issue of overconfidence in the FBP population, also in light of the short role tenure.

Although the relatively short role tenure was discussed to be common practice and typical for the FBP role across organizations, seeing the figures was, especially for some participants in O1's focus group discussion, a somewhat negative surprise. It seemed as if they perceived role tenure as a measure of experience and for impactfulness. In contrast, for O3 Senior Finance Leaders, experience represented by role tenure was considered less relevant. Instead, the breadth of experiences, e.g., gained through working in different countries or different Business Units, was considered most valuable. Thus, while there was agreement across focus groups that the short role tenure is consistent with their FBP development philosophy, there was no agreement on its impact on intrapreneurial behavior. Across groups, there was great interest in further investigating the effect of experience and defining how experience could be appropriately conceptualized. However, the moderator pointed at the fact that only very few FBPs in the collected sample have a role tenure of more than three years, which would complicate an analysis based on role tenure.

Trust in the leader and time resources

While skills, personality, and contextual factors such as time availability were perceived as very intuitively related to intrapreneurial behavior, the identification of trust in the leader as a critical impacting factor met with some surprise. Across the three focus

groups, it seemed as it had never been a topic in the context of developing FBPs or fostering intrapreneurial behavior. Here, skills appeared to be the dominant area, which they approached with comprehensive training activities. Still, trust in the leader was regarded as very important but perceived as rather an HR topic the organization's finance organization did not put a particular focus on. Yet, when seeing the descriptive statistics, they somewhat realized a need for action. One assumption was that building trust needs time, and if FBPs are only relatively short in their role, some might not be able to build up a high trust level in their leader.

Time availability turned out to be one of the most controversially discussed topics. Participants of all three focus groups noted that not having enough time is a huge topic in internal discussions. While FBPs reported they don't have enough time to complete their tasks and for acting intrapreneurially, some Senior Finance Leaders rather understood it as a feeling of not having enough time. In the sense of creating busyness and not prioritizing appropriately. In their view, structures (e.g., shared service centers) were created that allow focusing on intrapreneurial behavior. Thus, the focus groups revealed somewhat contradicting views of FBPs and Senior Finance Leaders.

Next to gaining further information through discussing and explaining results, the discussions allowed *feeding back results into practice* and stimulating conversations to advance their approaches. Participants of all three focus groups were thankful for having received the opportunity to participate in the study, particularly for the focus group session, which helped them understand the scientific data and make sense of it. The fact that they asked for further analysis of their organization's sample data reflected the generally high interest in the study and in making internal use of the data.

Observing the dynamics in the three focus group discussions, O1's focus group discussion was the most dynamic, represented by a high level of interaction, controversy, and requests for further analyses. We assume that the larger group size and the hybrid format caused the higher dynamics, which added to the richness of the discussion.

In conclusion, the qualitative post-study played a central role in assessing the representativeness of the survey and better understanding the context of the results. Moreover, it allowed making managerial contributions to the studied organizations by pointing at potential pain points and relevant drivers impacting intrapreneurial behavior in their organization.

6 Conclusion

6.1 Summary and integration of results

The need for corporations to rapidly and agilely adapt to increasing dynamics in their environment to stay competitive presented the background of the present thesis. Prior works postulated that Finance Business Partners need to increasingly take over an entrepreneurial role in their organization to master change and support corporations to execute their digital strategies (Lawson, 2016; The American Institute of CPAs, 2017; Windeck et al., 2015). Yet, academic research and practical anecdote reported on implementation challenges of the FBP role in corporate reality (Byrne & Pierce, 2007; Lukka & Järvenpää, 2018). Moreover, studies at the nexus of intrapreneurship and the Finance Business Partner role investigating what it takes to behave intrapreneurially were scarce. Against this background, the present thesis set out to examine the phenomenon of intrapreneurial in the Finance Business Partner role. More precisely, we aimed to explore the FBP role in contemporary organizations focusing on how intrapreneurial behavior relates to the role. Second, we sought to investigate the factors on the individual and contextual level impacting intrapreneurial behavior in the FBP role to inform practice and academia. To achieve these objectives, we employed an exploratory mixed-methods design consisting of three consecutive phases (Qualitative – QUANTITATIVE – Qualitative). We collaborated with three multi-national enterprises from different industries and sizes considered advanced in establishing this role throughout the entire research process to gain rich and comprehensive data. Role theory, literature on entre-/ intrapreneurship, and the management accountant role guided our analysis. In this endeavor, we addressed calls for research from the management accounting domain to collect evidence from contemporary practice to clarify the ambiguous picture of the FBP role (Byrne & Pierce, 2007; Goretzki & Strauss, 2018; Lambert & Sponem, 2012).

Answering research question one, based on our qualitative pre-study, we found no standardized approach to institutionalizing the Finance Business Partner role in contemporary organizations. There are multiple job titles for the role of the Finance Business Partner across organizations different set-ups as represented by varying reporting lines. However, organizations had in common that they actively shift from the traditional management accountant role to the Business Partner model, e.g., through significant investments in training resources and new structures (e.g., shared service centers) to reduce core finance tasks in favor of business partnering. However, very

interestingly, studied organizations are not aiming at completely removing core finance responsibilities, regularly related to the traditional management accountant role, from the responsibility scope of their Finance Business Partners. Consequently, Finance Business Partners will keep to minor but varying extents dual responsibilities. That is responsibilities for tasks attributed in prior literature to traditional management accountants, such as reporting and accounting responsibilities *and* business partnering responsibilities. This finding contradicts the polarized view of the “bean-counter” vs. Finance Business Partner. It supports the recent work of Lukka and Järvenpää (2018), who disregard pure types but promote an integrative view by regarding both roles as part of a continuum with the Business Partner who is part of the management team, as in the case of the studied organizations, at the right side of the continuum. However, our findings also reveal that the bipolar view exists in the minds of Finance Business Partners and Senior Finance Leaders and is associated with more valuable work in the case of business partnering and less valuable work related to traditional management accounting tasks.

Furthermore, our study revealed that organizations have a very similar understanding of what business partnering ideally means in daily working practice. It is understood as getting proactively and deeply involved in business topics, closely collaborating with different stakeholders, and forming a comprehensive business understanding to ultimately develop a holistic proposal beyond considering the finance angle. A particular contribution is that the findings have illuminated that intrapreneurial behavior is perceived as a prerequisite and as a synonym for finance business partnering. Thus, it is perceived as inseparably linked. Diverging to conceptualizations in the intrapreneurship domain (Blanka, 2018; Neessen et al., 2018), our data show that intrapreneurial behavior is not considered an extra role behavior but as expected behavior in the context of the FBP role. Working in a matrix set-up, expectations are set by the respective business and finance leader as well as the FBP themselves. Reviewing specific examples for intrapreneurial behavior, we gained insights into how it is realized on a day-to-day basis in corporate reality. Interviewees stated the importance of an FBP’s intrapreneurial behavior in supporting navigating the organization in an environment characterized by rising volatility and uncertainty, technological change, and the emergence of new business models. Also, interviewees expected a growing focus on intrapreneurial behavior in the FBP role in the future. Interestingly, our findings suggest that the consequences of intrapreneurial behavior do not only relate to the business level, such as strategic renewal and firm growth (Antoncic & Hisrich, 2001; Veenker et al., 2008), and long-term improvement of financial performance (Bierwerth et al., 2015; Zahra

& Covin, 1995) but also to the individual development of the Finance Business Partner. Especially personal growth through leaving the own comfort zone was considered a positive effect of intrapreneurial behavior. In contrast, there might also occur adverse effects such as frustration or resignation if intrapreneurial attempts are not supported.

Next to exploring the status-quo of the FBP role and understanding how intrapreneurial behavior relates to it, we used the qualitative data to find cues for research question two. Our qualitative thematic analysis revealed the skillset, personality, and intrapreneurial self-efficacy as relevant individual-level factors. Furthermore, we found that trust in the leader, role conflict, and a supportive corporate context characterized by management support, work discretion, time availability, and supporting structures are relevant contextual factors impacting intrapreneurial behavior in the FBP role.

Employing variance-based structural equation modeling in our quantitative study, we found support for intrapreneurial self-efficacy as an individual-level factor impacting intrapreneurial behavior and trust in the leader and the supportive corporate context as contextual factors affecting intrapreneurial behavior. More precisely, intrapreneurial self-efficacy directly impacts intrapreneurial behavior and mediates the relationship between trust in the leader and intrapreneurial behavior. The supportive corporate context directly affects intrapreneurial behavior. This finding answered research question three. With 40% of explained variance ($R^2 = 0.40$) and a high out-of-sample predictive power, our model can very well explain and predict intrapreneurial behavior in the FBP role. Furthermore, employing a multi-group analysis, we found no significant differences in the identified path relationships across organizations. This finding provides support for the generalizability of the results and the answer to our research question four. The post-study allowed us to validate and contextualize our findings and feed those back to practice.

Appendix 16 recapitulates and integrates the findings across the three research phases using a joint display (Creswell, 2015; Guetterman, Fetters, & Creswell, 2015).

The application of the mixed-methods design allowed us to comprehensively investigate the phenomenon of intrapreneurial behavior in the FBP role and enables us to derive specific implications for practice and academia.

6.2 Implications

The present thesis sought to inform both practitioners as well as scholars. Therefore, the following subchapters present possible implications for practice and academia.

6.2.1 Theoretical implications

The role of the Finance Business Partner has received considerable attention over the last decades. Three developments recently gained momentum primarily relying on qualitative research designs: First, critique on the polarized view contrasting the traditional management accountant with the contemporary role of the Finance Business Partner (Lukka & Järvenpää, 2018), second, critical views on its proliferation in practice concurring with reported challenges in institutionalizing this role (Goretzki & Strauss, 2018). Third, postulations for intrapreneurial characteristics and behaviors in the FBP role (Attachot et al., 2018; The American Institute of CPAs, 2017; cf. Section 2.2.2). The present thesis contributes to advancing the developments mentioned above, and the employed mixed-methods design might have implications for scholars designing their future works.

Contemporary role of the Finance Business Partner

Our study contributes to clarifying the ambiguous picture of the Finance Business Partner. We provide accounts from three multi-national enterprises of different sizes and industries representing contemporary organizations that have actively institutionalized the FBP role in past years. By that, we addressed calls for collecting evidence from contemporary practice “to better understand what ‘the’ business partner actually is” (Goretzki et al., 2018, p. 270; Lambert & Sponem, 2012) and to build-up

“our knowledge about management accountants’ actual tasks, roles, organizational status [...] these insights seem to be necessary to build a comprehensive understanding about the management accounting occupation.” (Goretzki & Strauss, 2018, p. 2)

Furthermore, our qualitative findings support the recent postulation from Lukka and Järvenpää (2018), who see the role change towards the FBP role as an evolving continuum. We show that FBPs in all three studied organizations have, to varying extents, dual responsibilities and will have so in the future, with an increasing focus on business partnering.

Moreover, we could provide a quantitative measure of the average personality constellation of current FBPs, based on the Big Five instrument, and thus advance the discussion on the FBP’s personality, which was so far mainly based on qualitative accounts (Byrne & Pierce, 2007; Lepistö & Ihantola, 2018; Sathe, 1983).

Intrapreneurship and the role of the Finance Business Partner

To our best knowledge, our study is the first to link intrapreneurship with the Finance Business Partner role explicitly. Our qualitative findings reveal that intrapreneurial behavior is considered decisive for successful finance business partnering and inseparably connected. By that, we substantiate prior postulations in the grey literature (ACCA, 2016; IBM Corporation, 2005; PWC, 2017; The American Institute of CPAs, 2017). Furthermore, this finding has important implications for research. Management accounting research can draw upon established concepts from the intrapreneurship domain to develop a more fine-grained understanding of relevant factors for fostering the desired FBP behavior. Moreover, by introducing the construct of trust in the leader into the discussion, we expand the scholarly perspective on the FBP role. The broader perspective might benefit future research in at least two ways: First, having a more comprehensive view might be particularly valuable to investigate further the stated implementation challenges of the FBP role in corporate reality (Byrne & Pierce, 2007; Lukka & Järvenpää, 2018). Second, research on the FBP role can benefit from extending their scale repertoire by using established scales from intrapreneurship and trust research, which seems valuable in the absence of scales tailored to capturing contemporary management accountants' specific tasks and behaviors (Rieg, 2018).

Additionally, we contribute to intrapreneurship research. We provide further support for the relevance of the trust in the leader construct in the intrapreneurship context, using a real-life sample of finance employees, who are scarcely investigated in intrapreneurship research (Rigtering & Weitzel, 2013; Stull & Aram, 2010).

Mixed-methods research design

The adopted exploratory sequential mixed-methods design comprised of three phases revealed to be insightful to investigate the phenomenon of intrapreneurial behavior in the FBP role and might have implications for future research designs studying similar phenomena. Using an explorative, qualitative phase, we could explore relevant factors on the individual and contextual level that previously received relatively little attention in discussing the Finance Business Partner role, such as trust in the leader and intrapreneurial self-efficacy. Those could be corroborated via the quantitative phase and proved to belong to the most influential factors for the desired intrapreneurial behavior. Interestingly, despite identifying those factors through the semi-structured interviews with Senior Finance Leaders and FBPs, they seemed to be not actively aware of their relevance, as the third research phase, the focus group discussions revealed. In contrast,

the impact of frequently discussed factors in the scientific discourse, which were also top of the mind of interviewees, such as the FBP's personality or skills, could not be supported as statistically relevant for intrapreneurial behavior. These findings confirm the relevance of a first explorative phase, as Barton and Lazarsfeld (1955) suggested, for studying a specific phenomenon where there is so far a lack of familiarity.

Similarly, the last qualitative phase has proved to be useful. Next to allowing for validation and contextualization of the results, it served as a "mechanism" to reduce the "knowledge application gap" and to benefit from "practitioner judgment," as requested by Baldvinsdottir et al. (2010, p. 81; Pfeffer & Sutton, 1999):

"The translation of research into practical guidance remains a challenge (...) as the practitioner lacks the time and skills for this task, especially when he/she is confronted by all the challenges of the mathematical, statistical and theoretical aspects of accounting research. These aspects may enhance the scientific nature of the work, but they can also compromise its accessibility outside of academia. [...] Unless some mechanism is found to address this issue, research and practice in management accounting are likely to exist independently, i.e., without any provider-user linkage. [...] The result is likely to be a knowledge application gap; i.e., a gap between theories of knowing and knowing what action needs to be taken (.). Academic research will be the poorer for the exclusion of practitioner judgements as practitioners are an intelligent audience with the capacity to provide correction and guidance."

6.2.2 Managerial implications

The findings of our mixed-methods study can have direct implications for corporate practice. Particularly organizations aiming to institutionalize the Finance Business Partner role or seeking to strengthen the intrapreneurial behavior of their existing Finance Business Partners, as a response to increasing dynamics in their environment, may be informed by our findings.

Potentially one of the most insightful findings for practitioners is that intrapreneurial behavior is considered the decisive behavior for successful finance business partnering. Thus, we encourage practitioners to direct their attention beyond the strong skills and competency model focus towards a more holistic understanding of what it takes for an FBP to act intrapreneurially, on the individual *and* contextual level.

Considering the *individual level* of the FBP, our findings revealed that *intrapreneurial self-efficacy*, the belief in own capabilities to accomplish intrapreneurial tasks (Douglas & Fitzsimmons, 2013), is the most critical factor driving intrapreneurial behavior. Thus, we encourage organizations aiming to foster intrapreneurial behavior with their FBPs to nurture their FBPs' belief in their own capabilities. This could be achieved in at least two ways: First, through letting them learn from others, e.g., structured mentoring, through own performance attainments, and encouragement (Bandura, 1977). Second, by

fostering a high trust level from the FBP to its leader. If an FBP feels that he/she can honestly share feelings with the leader and rely on the leader in case of difficulties, it directly affects its belief in its own intrapreneurial capabilities, which, in turn, stimulates intrapreneurial behavior. To support the build-up of trust, corporate finance organizations might want to team up with their HR function to benefit from their leadership and team development expertise, particularly in trust-building and trust repair (Bijlsma-Frankema, Sitkin, & Weibel, 2015; Lewicki & Bunker, 1996; Schmelter, Mauer, Börsch, & Brettel, 2010).

Next to intrapreneurial self-efficacy, our interviews revealed that a *skillset* comprised of traditional finance know-how, analytical, conceptual, and communication skills, as well as business understanding, is important. Interview partners emphasized that the build-up of the required business acumen and the competency to “translate finance speak” into a coherent story for business stakeholders are critical. Therefore, learning and development practitioners responsible for FBPs might want to put a particular focus on those two skills when designing their interventions.

Our quantitative study could not support the impact of skills and personality on intrapreneurial behavior. However, practitioners might still find it insightful to look at the very consistent average personality profile of current FBPs working in organizations considered advanced in institutionalizing the FBP role. Reflecting upon the personality of FBPs in a structured way through the lens of the Big Five dimensions and examining the identified average constellation (cf. Figure 18) might stimulate insightful discussion between Finance Leaders and their HR recruiting and people development responsible.

Next to individual factors of the FBP, our study showed that the *corporate context* the FBP operates in directly impacts its intrapreneurial behavior. A context characterized by management support, sufficient time, work autonomy, and flexible organizational boundaries that facilitate information flow promotes intrapreneurial behavior. This has important implications for practice. It shows that it is not enough to recruit “the right person” to train and to strengthen an FBP’s intrapreneurial self-efficacy, but practitioners are advised to diagnose and focus on creating a supportive context. More precisely, an FBP needs management support to take risks, work on innovative topics, and develop their ideas. There needs to be enough time to get ideas and new assignments off the ground and the openness for cross-departmental or cross-functional collaboration. If FBPs strive to behave intrapreneurially but operate in a context not allowing them to do so, they might feel frustrated or give up their intrapreneurial attempts. On the contrary, if intrapreneurial behavior can be successfully realized, it

might result in personal growth, satisfaction, and the feeling of achievement, as our qualitative data suggest.

Moreover, based on the qualitative accounts from the three studied organizations considered advanced in institutionalizing FBP role, organizations aiming to implement this role can comprehensively learn from illustrated organizational setups, the defined responsibility scope, as well as described achievements, challenges, and recent examples for intrapreneurial behavior in the FBP role.

To conclude, by focusing on the individual *and* the contextual factors relevant for intrapreneurial behavior and moving beyond the skills focus, organizations might be able to (more) successfully support their FBPs to be(come) intrapreneurial. By that, they contribute to the constant renewal of the organization and the exploitation of opportunities arising in a highly dynamic and ambiguous environment (Antoncic & Hisrich, 2001; Attachot et al., 2018).

6.3 Limitations and future research

The present mixed-methods study is subject to limitations, despite closely considering the specific quality criteria for qualitative, quantitative, and mixed-methods research (Creswell, 2018). Yet, it also reveals interesting avenues for future research, which we address in the following.

Following Pettigrew's (1990) recommendations for research site choice, we selected organizations with a high experience level concerning the phenomenon under investigation. More specifically, we collected data from finance employees working in three multinational enterprises of different industries and sizes, which can be considered advanced regarding the institutionalization of the FBP role. The qualitative research of information-rich cases allowed us to explore the status-quo of the FBP role in corporate reality and the relationship with intrapreneurial behavior in great detail. However, the in-depth study of individual organizations does not allow for generalizations beyond those. To get cues regarding the generalizability of our quantitative results, we conducted two procedures. First, we conducted a multi-group analysis which revealed no observed heterogeneity across studied organizations. Second, we applied the PLSpredict procedure, which showed a high predictive power of our model. Both results support the robustness of our results (Hair et al., 2018). Still, the transferability to other organizations, such as organizations at the outset of establishing the role or showing different features from the organizations studied, might be limited. Thus, we encourage research to further investigate the identified relationships. Organizations operating in

the fast-moving consumer goods or tech industry might offer a particularly insightful research site as popular examples of intrapreneurship success such as 3M's Post-it notes or Google's Gmail took place in such industries (Knippen, 2017).

We collected our qualitative and quantitative data from finance employees, Senior Finance Leaders, and Finance Business Partners working for the three studied organizations. We purposefully selected this approach as a first step to further the understanding of intrapreneurial behavior in the FBP role. An equally valuable second step would be to investigate the perceptions of business stakeholders on FBPs intrapreneurial behavior or their impact. Moreover, future research could pair business stakeholders with their FBPs, allowing for insightful analyses regarding potentially diverging perceptions of the impact and effects of FBPs intrapreneurial behavior.

Furthermore, we used a single informant design in the quantitative study collecting perceptual measures of the antecedent and dependent constructs with the same survey instrument. Thus, identified relations might be impacted by common method bias and social desirability (Donaldson & Grant-Vallone, 2002). However, through employing the pre-ceding qualitative phase, a careful survey design that aimed at avoiding identification of antecedent and outcome variables and assuring complete anonymity to survey participants, we sought to limit the impact of potential biases (LaPlaca, Lindgreen, & Vanhamme, 2018). However, future studies might want to use additional ex-ante measures such as data collection of antecedents and dependent constructs using different instruments.

Collecting survey data within the three studied organizations, we found response rates to be heterogeneous across organizations. This occurred although we used established approaches to counter nonresponses, such as sending reminders and reinforcing the study's relevance. We tried to estimate a potential self-selection bias by questioning the Senior Finance Leaders in the focus group discussion to assess the representativeness of the studied population against their entire FBP population based on demographics and role tenure data. They found it very representative (cf. Section 5.3). As, according to Cook et al. (2000, p. 821), "Response representativeness is more important than response rate in survey research," we are confident to assume that the study represents the FBP population in the studied organizations, based on their demographics, adequately.

The analysis of the survey data revealed multicollinearity issues present with the formative measurement models of the skills construct and the LOCs of the higher-order constructs (cf. Section 4.3.1). Those issues did not allow us to analyze the individual

influence of the indicators or dimensions on the overall construct. Exemplarily, we could not interpret how influential the individual dimensions of work discretion, management support, time availability, or organization boundaries (LOCs) are for creating a supportive corporate environment for intrapreneurship (HOC). However, multicollinearity in the measurement model does not affect the structural model or identified structural effects (Cenfetelli & Bassellier, 2009; Hair et al., 2017) and thus does not negatively impact the conclusions we drew from the structural model to answer our research questions. Yet, knowledge about the quantitative contribution of each LOC to the overarching construct, such as in the above-mentioned case, could present a fruitful field of study and advance academia and practice. More precisely, knowledge about the individual contribution of each dimension would allow practitioners to prioritize their efforts when aiming to foster intrapreneurial behavior but being confronted with limited resources. Exemplarily, they could first work on improving the area which shapes the FBP perception of a supportive environment for intrapreneurship most, which then would impact its intrapreneurial behavior. Similarly, knowing about the relative impact of disclosure-based trust or reliance-based trust on the overall trust in the leader perception could allow for tailored trust-building or repair interventions to the specific dimension (Lewicki & Bunker, 1996). Therefore, future studies could reuse or further develop the measurement scales to identify the LOCs individual contribution. With our quantitative model, we could explain 40% of the variance in intrapreneurial behavior, still offering interesting opportunities to analyze additional relevant factors, such as those from themes 5 and 6 not covered in the quantitative study (cf. Section 3.3). During the initial interview phase and the focus group discussions, the role of experience (theme 6) turned out to be a very controversially discussed topic (cf. Section 5.3). There were very contradictive views on the impact of experience and how it can be conceptualized. Interviewees from O1 mainly agreed that experience is highly advantageous for intrapreneurial behavior as they assumed that the impact of intrapreneurial behavior gets bigger with increasing experience.

“The impact becomes greater as you gain experience because as you have less experience, you will start with (...) more simple opportunities [...] much closer to core finance. But the impact is quite small. (...) when you gain experience, you can, especially on the business side, so going out of finance, you can have an impact. Typically, those things have a higher impact than what you do in your small team of finance people.”

(PO1) – Senior Finance Leader O1

In contrast, interviewees from O3 saw the relevance of experience in the Finance Business Partner role more balanced. RO3 raised the point that successful

intrapreneurial behavior in the FBP role might rather depend on the richness of perspectives than from role tenure:

“Experience is not a prerequisite. So, it is possible that someone comes in and asks the right question with little experience, but it is definitely the case that if you have seen more, it is easier to identify the [relevant] things. But maybe it also depends [...] if you’ve been in 2-3 countries, you’ve seen more than if you’ve been in the same role for 10 years.”*

(RO3) – Senior Finance Leader O3

The investigation of the role of experience on intrapreneurial behavior might have direct implications for FBP development strategies. Particularly, as descriptive statistics of FBPs’ role tenure revealed (cf. Section 4.2.3) and the focus group discussions confirmed (cf. Section 5.3), all three organizations follow a strategy that promotes role tenures of about three years. The in-depth analysis could further investigate the shape of a potential effect, such as a possible non-linear effect (Hair et al., 2018) which might result from asking trivial but impactful questions when new to the role that allows for detecting intrapreneurial opportunities. With long-standing experience, FBPs might be able to refer back to past situations they can benefit from. Similarly, non-linear effects could be analyzed regarding the perceived skill and intrapreneurial self-efficacy level of FBPs. Those were perceived to be high and caused Senior Finance Leaders to speculate about a potential issue of overconfidence in their FBP population (Fowler, 2011; cf. Section 5.3).

Lastly, future research could quantitatively address intrapreneurial behavior's positive and negative effects on the individual and organizational level as our qualitative data and past research provided cues for positive and negative effects on both levels (cf. Section 3.3 and Section 2.3).

To conclude, our mixed-methods study explored the critical role of the Finance Business Partner’s intrapreneurial behavior in navigating the dynamics in today’s corporate environment. It turned out that intrapreneurs, “the dreamers who figure out how to turn an idea into a profitable reality” (Pinchot, 1985, p. ix), need more than their own intrapreneurial self-efficacy. “To turn an idea into a profitable reality,” they need trust in their leader and a supportive context characterized by management support, work discretion, time availability, and flexible organizational boundaries.

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Appendix 1: Qualitative Interviews – Overview Sample

Orga.	Name	Gender	Position	Location continent	Interview conducted	Date	Interview duration (HH:MM:SS)	Interview language
O1	IO1	Female	Senior Finance Leader	Europe	Personally, external location	28.10.2018	01:33:56	German
	PO1	Male	Senior Finance Leader	Europe	Personally, on-site	31.10.2018	01:14:58	English
	MO1	Female	Senior Finance Leader	Asia	Personally, external location	06.11.2018	01:22:52	English
	JO1	Male	Finance Business Partner	Europe	Personally, on-site	07.11.2018	01:13:12	German
	RO1	Male	Finance Business Partner	America	Personally, on-site	08.11.2018	01:16:38	German
	WO1	Male	Finance Business Partner	Europe	Personally, on-site	13.11.2018	00:55:02	German
	FO1	Male	Senior Finance Leader	Europe	Personally, on-site	19.11.2018	00:44:33	German
	LO1	Female	Finance Business Partner	Africa	Virtually via video call	28.11.2018	00:54:08	English
O2	FO2	Male	Senior Finance Leader	Europe	Virtually via video call	29.04.2019	01:06:25	German
O3	RO3	Male	Senior Finance Leader	Europe	Virtually via video call	26.04.2019	00:50:10	German
	PO3	Female	Senior Finance Leader	Asia	Virtually via video call	08.05.2019	00:58:31	German

Note. Senior Finance Leaders include job titles such as Regional CFO, CFO, Head of Controlling, Finance Director in line with the organization-specific terminology in O1-O3. Those interviewees are described as “Senior Finance Leaders” to ensure the anonymity of the interviewees; The label “Finance Business Partner” is consistent with the internally used taxonomy in O1.

Appendix 2: Interview Consent Form

Agreement about Data Protection for Scientific Interviews

- Participation in the interview is voluntary. It has the purpose of investigating the phenomenon of entrepreneurial behavior in the role of the Finance Business Partner (FBP).
-
- Responsible for doing the interview and analyzing it is:
Interviewer: Christina Gaupp, Ph.D. Candidate, University of St. Gallen
- Supervisor: Prof. Klaus Möller, University of St. Gallen
-
- The responsible persons will ensure that all data will be treated confidentially and only for the purpose agreed upon herewith:
 - The interviewee agrees that the interview will be recorded and scientifically analyzed. After finishing the recording, he or she can ask for erasing single parts of the interview from the recording.
- For assuring data protection, the following agreements are made:
 - Only the interviewer and the research team will have access to the recording for analyzing the data.
 - For the analysis, the recording will be transcribed. Names and locations mentioned by the interviewee will be anonymized in the transcript as far as necessary.
 - In publications, it is guaranteed that identification of the interviewee will not be possible.
 -
- The interviewer holds the copyright for the interviews. The interviewee may take back his or her declaration of consent completely or in parts within 14 days.

Location, date: _____

Interviewer: _____

Interviewee: _____

Appendix 3: Interview Guideline – Senior Finance Leader

Interview guideline semi-structured F2F/Virtual call interviews at *organization name*

Expert group: Senior Finance Leader

What do I want to learn from this interview: Perspective on definition and importance of entrepreneurial behavior in FBP role: Answer to what entrepreneurial behavior in the FBP role means and examples for it from a superior perspective; if possible, hints on factors that foster or constrain intrapreneurial behavior in the FBP role

Date: _____ **Respondent:** _____

Location: _____ **Function of Respondent:** _____

Introduction & Role clarification

- (Today, I'm here as a researcher not as a project lead)
- The purpose of the study (as part of my Ph.D.) is to explore the subject of entrepreneurial behavior in the role of the FBP
- I'm asking you to work with me by sharing your thoughts and ideas
- The interview will last 1.5h
- In the following, I will ask you general questions, but I will also ask you for specific events to form a more detailed understanding
- You may refuse to answer any of the questions and you may stop the interview at any time
- If desired, results and findings will be reported in a way that masks your identity
- Would you be ok with recording the interview?

Background of respondent

1. Please summarize your personal and professional background.
(For how long are you in your current role? What positions have you previously held before taking over your current role as ...? Have you been in the role of an FBP?)
2. Please walk me through a typical day in your role.
(What kind of touchpoints to do you have with FPBs?)

Transition & Core of interview

3. Please describe the role of the FBP (at O1-3)
(How would you define the role of the FBP? What is special to this role? What are the responsibilities of an FBP? What are your expectations to an FBP?)
4. How does entrepreneurial behavior relate to the FBP role?
5. How important is it that an FBP behaves entrepreneurially?
(How important is it on a scale from 1-10, 10 being most important?)

-
6. Is entrepreneurial behavior something you expect in the FBP role or an “on-top” behavior?
(Is it a required behavior? Is it “nice-to-have”?; Is it particularly important for an FBP? If yes, what are the reasons?)
 7. Has it always been important, or is its significance increasing? If the second, what are the reasons?
(What kind of relationship do you see between entrepreneurial behavior and agility?)
 8. How would you describe entrepreneurial behavior (within an existing company)?
(What does entrepreneurial behavior mean to you?)
 9. How does an entrepreneurial FBP behave?
 10. Please describe a particular event/situation when an FBP behaved entrepreneurially in the past.
(What makes this situation an exemplary situation for entrepreneurial behavior?)
 11. Please think of further examples for entrepreneurial behavior in the FBP role.
(What are situations in which an FBP should behave entrepreneurially?)
 12. Please think of an FBP who you would describe as very entrepreneurial. Please describe her/him
 13. What allows this person to behave entrepreneurially?
(What are factors that foster entrepreneurial behavior in the FBP role? (Organizational factors? Individual factors?)
 14. What would this person stop/demotivate to behave entrepreneurially?
(What are factors that constrain entrepreneurial behavior in the FBP role?)
 15. Think of an FBP who you would describe as not entrepreneurial at all? Please describe her/him (her/his behavior).
 16. What reasons do you see for her/him not to behave entrepreneurially?
 17. What do you think is required to behave entrepreneurially as an FBP?
(Individual factors (traits, attitude, mindset, competence, ...); Role (autonomy, clarity, expectations...); Environment factors (workload, leadership, ...)
 18. What do you think are the results of entrepreneurial behavior in the FBP role?
(Positive: Recognition?, Impact?, ...; Negative: Conflict?, “on-top” work? ...)
 19. Where do you see the limits of entrepreneurial behavior in the FBP role?
(Risk-taking, creativity, ...)
 20. How does entrepreneurial behavior in the FBP role relate to being a successful FBP?
 21. How do you, in your role, foster/limit the entrepreneurial behavior of FBPs?
 22. If you could, what would you change ? (→Refer to previously mentioned limiting factors for entrepreneurial behavior)
 23. Based on your experience, how do other companies see the FBP role? What is different to the FBP role at other companies?

Demographics & Self-perception

24. Could I ask a few more questions about your age and the like?

(How old are you? What nationality are you?)

25. How would you describe yourself when it comes to entrepreneurial behavior?

(Have you ever thought about founding a company?)

Thank you & Next steps

- Thank you for taking the time & sharing your thoughts
- Could I contact you for a follow-up interview?
- After finalizing the project, I will share the results with you – including practical implications

Post Interview Observations/Reflections by Researcher

- How was the level of familiarity with the concept of entrepreneurial behavior?
(Difficult to put it into words?)
- How was the interest in the concept of entrepreneurial behavior?
- How was the atmosphere during the interview?
- Were there any special reactions or moments? If yes, when? With regards to what?

Appendix 4: Interview Guideline – Finance Business Partner

Expert Group: Finance Business Partner (FBP)

What do I want to learn from this interview: Insight view - Perception on and examples of entrepreneurial behavior in the FBP role; Elaboration on factors that foster or constrain intrapreneurial behavior in the FBP role

Date: _____

Respondent: _____

Location: _____

Function of Respondent: _____

Introduction & Role clarification

- (Today, I'm here as a researcher not as a project lead)
- The purpose of the study (as part of my Ph.D.) is to explore the subject of entrepreneurial behavior in the role of the FBP. As you are in this position, I'm talking to you as you know what is going on – nobody else does who is not in this position
- Therefore, I'm asking YOU to work with me by sharing your thoughts, ideas, and your story
- The interview will last 1.5h
- In the following, I will ask you general questions but will also ask you for specific events to form a more detailed understanding
- You may refuse to answer any of the questions and you may stop the interview at any time
- If desired, results and findings will be reported in a way that masks your identity
- Would you be ok with recording the interview?

Background of respondent

1. Please summarize your personal and professional background.
(For how long are you in your current role? What positions have you previously held before taking over your current role as FBP in ...?)

Transition & Core of interview

2. Please walk me through a typical day in your role as an FBP.
3. What do you like most about your role?
4. What are your biggest challenges in your position?
5. Please describe your role & responsibilities as an FBP at O1-3.
(What are your (core) responsibilities?)
6. Who is defining your (role and) responsibilities?
(GM ?, Regional FBP?, Head of Finance? ...)

Appendix

-
7. To what extent are there varying perceptions of your role and responsibilities?
(*e.g., between GM? Regional FBP? Head of Finance? ...*)
 8. Please describe a specific incident/situation that illustrates this.
(*What makes this situation an exemplary situation?*)
 9. To what extent can you behave entrepreneurially in your role?
 10. How would you describe entrepreneurial behavior (within an existing company)?
 11. What does entrepreneurial behavior mean to you?
(*How important is it to you on a scale from 1-10, 10 being very important*)
 12. Please walk me through a particular event/situation when you behaved entrepreneurially in the past.
(*What makes this situation an exemplary situation for entrepreneurial behavior?*)
 13. What allowed you/motivated you to behave in this way?
(*Individual factors (traits, attitude, mindset, competence, ...); Role (autonomy, clarity, expectations...); Environment factors (workload, leadership, ...)*)
 14. Please think of further examples when you could demonstrate entrepreneurial behavior in the past.
(*Please think of possible situations where you potentially could show entrepreneurial behavior in the future.*)
 15. Can you think of a particular situation when you wanted to behave entrepreneurially but you couldn't? If yes, please elaborate.
(*What were the reasons?; What are factors that hinder you from behaving entrepreneurially? (individual, role, environment, ...)*)
 16. How did you cope with this situation?
(*How does it affect you?*)
 17. How difficult do you perceive it to behave entrepreneurially?
(*What makes it difficult...?; What are the issues about which you and your tend to disagree?*)
 18. What do you think is required to behave entrepreneurially as an FBP?
(*Individual factors (traits, attitude, mindset, competence, ...); Role (autonomy, clarity, expectations...); Environmental factors (workload, leadership, ...)*)
 19. What do you think are the effects of entrepreneurial behavior in your role?
(*Positive: Recognition?, Impact? Success?, ...; Negative: Conflict?, "on-top" work? ...*)
(*How does entrepreneurial behavior relate to being a successful FBP?*)
 20. Is entrepreneurial behavior something that is expected from you as an FBP, or is it an "on-top" behavior?
 21. Where do you see the limits of entrepreneurial behavior in the FBP role?
(*Risk-taking, creativity, ...*)

22. Reflecting upon you as a person, would you describe yourself as an entrepreneurial person? If not, what do you miss? If yes, what makes you an entrepreneurial person?
23. If you could, what would you change with regards to your role?
(In your current role?)

Demographics

24. Could I ask a few more questions about your age and the like?
(How old are you? What nationality are you?)

Thank you & Next steps

- Thank you for taking the time & sharing your thoughts
- Could I contact you for a follow-up interview?
- After finalizing the project, I will share the results with you – including practical implications

Post Interview Observations/Reflections by Researcher

- How was the level of familiarity with the concept of entrepreneurial behavior?
(Difficult to put it into words?)
- How was the interest in the concept of entrepreneurial behavior?
- How was the atmosphere during the interview?
- Were there any special reactions or moments? If yes, when? With regards to what?

Appendix 5: Complete list of themes and codes

Overarching theme	Sub-theme	Code
"That's the status quo in corporate reality."	Understanding	FBP role definition (increasing/decreasing) importance of intrapreneurial behavior of FBP role for the organization Time allocation standard tasks versus business partnering Standard tasks Importance of intrapreneurial behavior for finance business partnering Management expectation on intrapreneurial behavior Examples of intrapreneurial behavior in the FBP role
	Boundaries	Limits of intrapreneurial behavior in the FBP role Challenges
"I have the skill set."		Finance know-how Conceptual skills Good collaborator and communicator Learning agility Business understanding
"I have the right personality."		Pragmatism Risk-taking Independency Proactivity Analytical Curiosity and courage
"I trust in me /see myself that way."		Self-conception Self-confidence
"The organization provides me with what I need."		Organizational exchange Information (a)symmetry Trust (FBP in leader and others in FBP) Skillful people as an important resource Limited/supported by others (non-management) Leadership/Management support/rejection Corporate culture Standing/recognized person Autonomy Time resources Decision power Role conflict/clarity
"Other relevant factors"		Experience Position in hierarchy External environment as facilitator for intrapreneurial behavior Education system


“Potential effects of intrapreneurial behavior”	Effect of intrapreneurial behavior on organization level Business impact / Bottom line Job satisfaction Recognition Learning/personal growth/fun Frustration Resignation
---	--

Note. Sequence of listed themes or codes does not indicate importance or frequency of codes.




Appendix 6: Overview of hypotheses

Hypotheses	
No.	Relationship
H1:	Intrapreneurial self-efficacy has a direct positive effect on intrapreneurial behavior.
H2:	The perceived skill level has a direct positive effect on intrapreneurial self-efficacy.
H3:	Personality dimensions of Finance Business Partners are not differently pronounced across organizations.
H4:	Personality has a direct effect on intrapreneurial self-efficacy.
H5:	Trust in the leader has a direct positive effect on intrapreneurial self-efficacy.
H6:	Intrapreneurial self-efficacy mediates the relationship between trust in the leader and intrapreneurial behavior.
H7:	Role conflict has a direct negative effect on intrapreneurial self-efficacy.
H8:	The corporate environment for intrapreneurship has a direct positive effect on intrapreneurial behavior.
H9:	Path coefficients are invariant across the three organizations.
H9a	The path coefficient of skills on intrapreneurial self-efficacy is invariant across organizations.
H9b:	The path coefficient of personality on intrapreneurial self-efficacy is invariant across organizations.
H9c:	The path coefficient of trust in the leader on intrapreneurial self-efficacy is invariant across organizations.
H9d:	The path coefficient of role conflict on intrapreneurial self-efficacy is invariant across organizations.
H9e:	The path coefficient of intrapreneurial self-efficacy on intrapreneurial behavior is invariant across organizations.
H9f:	The path coefficient of corporate environment for intrapreneurship on intrapreneurial behavior is invariant across organizations.

Appendix 7: Screenshot of survey starting page

 University of St. Gallen

Survey on the topic of "finance business partnering"

		
<p>Christina Gaupp, M.A. Ph.D. Candidate Chair of Controlling / Performance Management University of St. Gallen</p>	<p>Prof. Dr. Klaus Möller Chair of Controlling / Performance Management University of St. Gallen</p>	<p>Prof. Dr. Antoinette Weibel Institute for Work and Employment Research University of St. Gallen</p>

Dear participant,

welcome to our survey on the topic of "finance business partnering".

This survey is an important element of a research project at the University of St. Gallen, Switzerland.

Please support us to generate new, scientifically and practically relevant, knowledge by investing approximately 15 minutes of your time.

Please note that the analysis will be conducted in a way that will not allow us to trace back any conclusions to you as a person.

Why do we collect your data

The purpose of the survey is to collect information to gain a better understanding on the factors that promote or hinder effective finance business partnering.

In your role, you are in the position to provide essential information on this topic. Therefore, we highly depend on your participation and your support.

The research project is led by Prof. Dr. Klaus Möller, Prof. Dr. Antoinette Weibel and Christina Gaupp from the University of St. Gallen.

How to contact us

Christina Gaupp, email: christina.gaupp@unisg.ch (main contact person)

Prof. Dr. Klaus Möller, email: klaus.moeller@unisg.ch

Prof. Dr. Antoinette Weibel, email: antoinette.weibel@unisg.ch

If you would like to obtain more information about the processing of the data provided by you, please click [here](#)

I confirm to have noted the data protection and data security information and agree to the processing of the data provided by me in accordance with the information provided herein

Appendix 8: Provided GDPR relevant information

X

Information about data processing

What data will be collected and used

For statistical reasons we ask for your age, gender, region of employment, working experience, organization tenure, management level and job title. Since it is not required to state your name or any other data that would make it possible to identify you, this data is no personal data in the sense of data protection law.

This data will be exclusively used for the scientific analysis of the research project. The analysis will be conducted in a way that will not allow us to draw any conclusion to your person.

By participating in the survey you agree to the processing of the data provided by you for the purpose stated above. You will find further information about Unipark, the survey software operator, on <https://www.unipark.com/en/>.

How long will the data provided by you be processed

This data will only be stored as long as necessary. At this point in time it is not possible to specify the exact period.

Who will have access to the collected data

The data will be exclusively available for the following three persons:
Prof. Dr. Klaus Möller (University of St. Gallen), Prof. Antoinette Weibel (University of St. Gallen) and Christina Gaupp (University of St. Gallen).

Data won't be made available for any third party.

Where is collected data stored

Collected data is stored in Germany.

The Questback server farm is reliably protected against external access. The BSI-certified data centre is subject to extremely high data protection and security requirements according to ISO 27001 on the basis of IT basic protection. This standard is also used by public authorities of the Federal Republic of Germany. For further information, please refer to: <https://www.unipark.com/en/data-security/>

CLOSE

Appendix 9: Print version of online survey from O1

Druckversion

https://ww3.unipark.de/www/print_survey.php?syid=780656&__menu_...

Fragebogen

1 Intro - Survey structure

Thank you for participating in this survey!

The survey consists of two major parts. The first part refers to the organization where you work in. The second part deals with your tasks and you as a person.

Please press *continue* to proceed to the first part of the survey.

2 Corporate Entrepreneurship Assessment Instrument (CEAI)

In this first part of the survey, we would like to ask you for your perception regarding your workplace and your organization.

Please indicate to what extent you disagree or agree.

There are no right or wrong answers to these questions so please be as honest and thoughtful as possible in your responses.

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
My organization is quick to use improved work methods.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My organization is quick to use improved work methods that are developed by workers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my organization, developing one's own ideas is encouraged for the improvement of the corporation.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The leadership team is aware and very receptive to my ideas and suggestions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Promotion usually follows the development of new and innovative ideas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Those employees who come up with innovative ideas on their own often receive management encouragement for their activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The "doers on projects" are allowed to make decisions without going through elaborate justification and approval procedures.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree

Note. As outlined in section 4.2.1, the online survey was identical across all three organizations except for the last one to three company-specific questions, which were not part of the scientific analysis but only allowed the organizations to derive learnings internally. Therefore, only one survey is attached to the appendix.

Appendix

Druckversion

https://ww3.unipark.de/www/print_survey.php?syid=780656&__menu_...

Senior managers encourage innovators to bend rules and rigid procedures in order to keep promising ideas on track.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Many top managers have been known for their experience with the innovation process.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Money is often available to get new project ideas off the ground.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Individuals with successful innovative projects receive additional reward and compensation for their ideas and efforts beyond the standard reward system for their ideas and efforts.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There are several options within the organization for individuals to get financial support for their innovative projects and ideas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
People are often encouraged to take calculated risks with new ideas around here.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Individual risk takers are often recognized for their willingness to champion new projects, whether eventually successful or not.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
The term "risk taker" is considered a positive attribute for people in my work area.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This organization supports many small and experimental projects realizing that some will undoubtedly fail.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
An employee with a good idea is often given free time to develop that idea.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is considerable desire among	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Druckversion

https://ww3.unipark.de/www/print_survey.php?syid=780656&__menu_...

people in the organization for
generating new ideas without regard to
crossing departmental or functional
boundaries.

People are encouraged to talk to
workers in other departments of this
organization about ideas for new
projects.

3 Corporate Entrepreneurship Assessment Instrument (CEAI) II

The following statements refer to how much freedom you have at work.

Please indicate to what extent you disagree or agree.

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
I feel that I am my own boss and do not have to double check all of my decisions with someone else.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Harsh criticism and punishment result from mistakes made on the job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This organization provides the chance to be creative and try my own methods of doing the job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This organization provides freedom to use my own judgment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
This organization provides the chance to do something that makes use of my abilities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
I have the freedom to decide what I do on my job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is basically my own responsibility to decide how my job gets done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I almost always get to decide what I do on my job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have much autonomy on my job and am left on my own to do my own work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

I seldom have to follow the same work methods or steps for doing my major tasks from day to day.

4 Corporate Entrepreneurship Assessment Instrument (CEAI) III

With the following statements, we would like to get a better understanding on your available time.

Please indicate to what extent you disagree or agree.

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
During the past three months, my work load was too heavy to spend time on developing new ideas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I always seem to have plenty of time to get everything done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have just the right amount of time and work load to do everything well.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My job is structured so that I have very little time to think about wider organizational problems.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I feel that I am always working with time constraints on my job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My co-workers and I always find time for long-term problem solving.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Now, the statements refer to the clarity of your tasks.

Please indicate to what extent you disagree or agree.

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
In the past three months, I have always followed standard operating procedures or practices to do my major tasks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There are many written rules and procedures that exist for doing my major tasks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
On my job I have no doubt of what is expected of me.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
There is little uncertainty in my job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

During the past year, my immediate supervisor discussed my work performance with me frequently.

My job description clearly specifies the standards of performance on which my job is evaluated.

I clearly know what level of work performance is expected from me in terms of amount, quality, and timelines of output.

5 Trust

The following statements refer to your willingness to engage in particular behaviors with your leader.

Please indicate the extent of your willingness from "not at all willing" to "completely willing"

	Not at all willing						Completely willing
Rely on your leader's task related skills and abilities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depend on your leader to handle an important issue on your behalf.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rely on your leader to represent your work accurately to others.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Depend on your leader to back you up in difficult situations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rely on your leader's work-related judgements.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Not at all willing						Completely willing
Share your personal feelings with your leaders.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Discuss work-related problems or difficulties with your leader that could potentially be used to disadvantage you.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Confide in your leader about personal issues that are affecting your work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Discuss how you honestly feel about	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

your work, even negative feelings and frustration.

Share your personal beliefs with your leader.

6 Intrapreneurial behavior

Thank you for having completed the first important part of the survey!
This second part of the survey will deal with your tasks and you as a person.

The following statements refer to activities to trigger change.

Please indicate how often you perform the following activities.

	Never	Rarely	Occasionally	Regularly	Often	Very often	Always
I undertake activities to realize change in my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I undertake activities to change the current products/services of my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I contribute ideas for strategic renewal for my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I conceptualize new ways of working for my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I utilize insights of other experts to innovate in my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I undertake activities that change the structure of my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I undertake activities that change the work practices of my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I exploit opportunities in the labor market or society to renew my organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7 Role

This section includes statements regarding your role and responsibilities.

Please indicate to what extent you disagree or agree.

	Strongly disagree	Disagree	Somewhat disagree	Neither agree or disagree	Somewhat agree	Agree	Strongly agree
I have to do things that should be done differently.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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I receive an assignment without the manpower to complete it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have to break a rule or policy in order to carry out an assignment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I work with two or more groups of people who operate quite differently.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I receive incompatible requests from two or more people.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I do things that are accepted by one person and not accepted by others.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I receive an assignment without adequate resources and materials to execute it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I work on unnecessary things.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Please indicate to what extent you disagree or agree.							
	Strongly disagree	Disagree	Somewhat disagree	Neither agree or disagree	Somewhat agree	Agree	Strongly agree
I feel certain about how much authority I have.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It is clear what the goals are for my job.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I know that I have divided my time properly over different tasks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I know what my responsibilities are.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I know exactly what is expected of me.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Explanation is clear for what has to be done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8 Self-efficacy

The following statements refer to the realization of **particular tasks**.

Please indicate how confident you are performing each of the following roles/tasks.

	Completely unsure	Unsure	Somewhat unsure	Neither unsure nor sure	Somewhat sure	Sure	Completely sure
New venturing and developing new ideas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Develop new products and services.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Develop new methods of production, marketing, and management.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reduce risk and uncertainty.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Strategic planning and develop information system.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Completely unsure	Unsure	Somewhat unsure	Neither unsure nor sure	Somewhat sure	Sure	Completely sure
Manage time by setting goals.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Establish and achieve goals and objectives.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Define organizational roles, responsibilities and policies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Take calculated risks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Make decisions under uncertainty and risk.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Completely unsure	Unsure	Somewhat unsure	Neither unsure nor sure	Somewhat sure	Sure	Completely sure
Take responsibility for ideas and decisions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work under pressure and conflict.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Perform financial analysis.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Develop financial system and internal controls.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Control cost.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

9 Personality & Skill

How well do the following statements describe your personality?

Please complete the following sentence with the statements below and indicate to what extent it applies to you.

I see myself as someone who ...

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
... is reserved	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... is generally trusting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... tends to be lazy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... is relaxed, handles stress well	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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... has few artistic interests	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... is outgoing, sociable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... tends to find fault with others	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... does a thorough job	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... gets nervous easily	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... has an active imagination	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

How well do the following statements describe your skills?

Please complete the following sentence with the statements below and indicate to what extent it applies to you.

To be successful in my role, I have the required ...

	Strongly disagree	Disagree	Somewhat disagree	Neither disagree nor agree	Somewhat agree	Agree	Strongly agree
... finance know-how	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... conceptual skills	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... business understanding	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... communication skills	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... analytical skills	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10 Demographics**Gender**

Please select your gender.

- Female
- Male
- Other

Age

Please choose your age in years.

- <25
- 25-29
- 30-34
- 35-39
- 40-44
- 45-49
- 50-54
- 55-60

>60

Work experience

Please state your total years of work experience as full-time employee.

Job tenure

Please state for how many years you are performing your current role.

Leadership responsibility

Do you have direct leadership responsibility?

Yes

No

Region

Please select the region in which you are currently working.



11 Endseite

You have successfully completed the survey.

Thank you very much for your participation!

In case you have any questions with regards to this survey, please do not hesitate to contact:
Christina Gaupp, M.A.
PhD Candidate
Chair of Controlling / Performance Management
Tigerbergstrasse 9, 9000 St. Gallen, Switzerland
Email: christina.gaupp@unisg.ch

You can close your webbrowser now.

Note. The selection menu has been greyed out to ensure the anonymity of the organization. The labeling of the regions would have allowed identifying the name of the organization.

Appendix 10: Complete list of constructs and survey items

Construct / Dimension	Item wording	Abbreviation	Specification	Source
Skills	To be successful in my role, I have the required finance know-how. To be successful in my role, I have the required conceptual skills. To be successful in my role, I have the required business understanding. To be successful in my role, I have the required communication skills. To be successful in my role, I have the required analytical skills.	v_140finance_know_ho v_141conceptual_skills v_142business_und v_143comm_skills v_144analy_skills	Formative	Own composition
Personality			Formative (one index item per dimension)	Rammstedt and John (2007) Rammstedt et al. (2014)
Extraversion	I see myself as someone who is reserved. <i>(rev.)</i>	v_130_reserved		
Agreeableness	I see myself as someone who is generally trusting.	v_131_trusting		
Conscientiousness	I see myself as someone who tends to be lazy. <i>(rev.)</i>	v_132_lazy		
Neuroticism	I see myself as someone who is relaxed, handles stress well. <i>(rev.)</i>	v_133_relaxed		
Openness	I see myself as someone who has few artistic interests. <i>(rev.)</i>	v_134_artistic		
Extraversion	I see myself as someone who is outgoing, sociable.	v_135_outgoing		
Agreeableness	I see myself as someone who tends to find fault with others. <i>(rev.)</i>	v_136_fault		
Conscientiousness	I see myself as someone who does a thorough job.	v_137_thorough		
Neuroticism	I see myself as someone who gets nervous easily.	v_138_nervous		
Openness	I see myself as someone who has an active imagination.	v_139_imagination		
Trust in the leader			Reflective- formative higher-order construct	Gillespie (2012)
Trust_Reliance based	Rely on your leader's task-related skills and abilities. Depend on your leader to handle an important issue on your behalf. Rely on your leader to represent your work accurately to others. Depend on your leader to back you up in difficult situations. Rely on your leader's work-related judgments.	v_145leaders_skills v_146leader_issues v_147work_represent v_148back_up v_149judgement		

Appendix

Construct / Dimension	Item wording	Abbreviation	Specification	Source
Trust_Disclosure based	Share your personal feelings with your leaders.	v_150personal_feelings		
	Discuss work-related problems or difficulties with your leader that could potentially be used to disadvantage you.	v_151problems		
	Confide in your leader about personal issues that are affecting your work.	v_152personal_issues		
	Discuss how you honestly feel about your work, even negative feelings and frustration.	v_153work_feelings		
	Share your personal beliefs with your leader.	v_154beliefs		
Role conflict	I have to do things that should be done differently.	v_49done_differently*	Reflective	Rizzo et al. (1970), Maas and Matějka (2009)
	I receive an assignment without the manpower to complete it.	v_50manpower		
	I have to break a rule or policy in order to carry out an assignment.	v_51break_rule*		
	I work with two or more groups of people who operate quite differently.	v_52groups_people*		
	I receive incompatible requests from two or more people.	v_53incomp_requests		
	I do things that are apt to be accepted by one person and not accepted by others.	v_54acceptance		
	I receive an assignment without adequate resources and materials to execute it.	v_55resource_exec		
I work on unnecessary things.	v_56unnece things			
Intrapreneurial self-efficacy			Reflective- formative higher-order construct	Chen et al. (1998)
Self-eff_Innovation	New venturing and developing new ideas.	v_63venturing		
	Develop new products and services.	v_64dev_prod		
Self-eff_Management	Develop new methods of production, marketing, and management.	v_65dev_methods		
	Reduce risk and uncertainty.	v_66red_risk		
	Strategic planning and develop information system.	v_67strat_planning		
	Manage time by setting goals.	v_68manage_time		
	Establish and achieve goals and objectives.	v_69estab_goals		
Define organizational roles, responsibilities and policies.	v_70def_roles			

Construct / Dimension	Item wording	Abbreviation	Specification	Source
Self-eff_Risk-taking	Take calculated risks. Make decisions under uncertainty and risk. Take responsibility for ideas and decisions. Work under pressure and conflict.	v_71take_risks v_72make_dec v_73take_resp v_74work_press		
Self-eff_Financial Control	Perform financial analysis. Develop financial system and internal controls. Control cost.	v_75fin_analysis v_76fin_system v_77cost_control		
Corporate environment for intrapreneurship (CEAI) CEAI_Management support	My organization is quick to use improved work methods. My organization is quick to use improved work methods that are developed by workers. In my organization, developing one's own ideas is encouraged for the improvement of the corporation. The leadership team is aware and very receptive to my ideas and suggestions. Promotion usually follows the development of new and innovative ideas. Those employees who come up with innovative ideas on their own often receive management encouragement for their activities. The "doers on projects" are allowed to make decisions on projects without going through elaborate justification and approval procedures. Many top managers have been known for their experience with the innovation process. Money is often available to get new project ideas off the ground. Individuals with successful innovative projects receive additional reward and compensation for their ideas and efforts beyond the standard reward system. There are several options within the organization for individuals to get financial support for their innovative projects and ideas.	v_1work_methods* v_2work_methods_workers v_3own_ideas v_4leadership_team v_5promotion v_6management_encouragement v_7doers* v_9inno_process* v_10money* v_11reward_recognition* v_12financial_support*	Reflective-formative higher-order construct	Hornsby et al. (2002), Kuratko et al. (2014)

Construct / Dimension	Item wording	Abbreviation	Specification	Source
	People are often encouraged to take calculated risks with new ideas around here.	v_13calculated_risks		
	Individual risk takers are often recognized for their willingness to champion new projects, whether eventually successful or not.	v_14risk_takers		
	The term “risk taker” is considered a positive attribute for people in my work area.	v_15term_risk_taker*		
	This organization supports many small and experimental projects realizing that some will undoubtedly fail.	v_16projects*		
	An employee with a good idea is often given free time to develop that idea.	v_17free_time*		
	There is considerable desire among people in the organization for generating new ideas without regard to crossing departmental or functional boundaries.	v_18cross_function*		
	People are encouraged to talk to workers in other departments of this organization about ideas for new projects	v_19other_dep*		
CEAI_Work discretion	I feel that I am my own boss and do not have to double-check all of my decisions.	v_20own_boss		
	Harsh criticism and punishment result from mistakes made on the job. (<i>rev.</i>)	v_21mistakes_revcoded		
	This organization provides the chance to be creative and try my own methods of doing the job.	v_22creative		
	This organization provides freedom to use my own judgment	v_23freedom		
	This organization provides the chance to do something that makes use of my abilities.	v_24abilities		
	I have the freedom to decide what I do on my job.	v_25freedom_decide		
	It is basically my own responsibility to decide how my job gets done.	v_26responsibility		
	I almost always get to decide what I do on my job.	v_27get_to_decide		
	I have much autonomy in my job and am left on my own to do my own work.	v_28autonomy		
	I seldom have to follow the same work methods or steps for doing my major tasks from day to day.	v_29same methods		

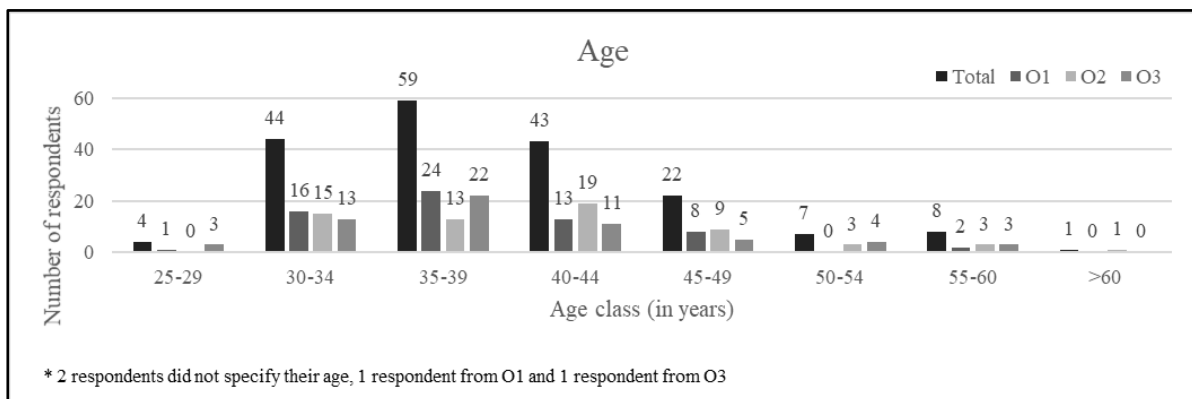
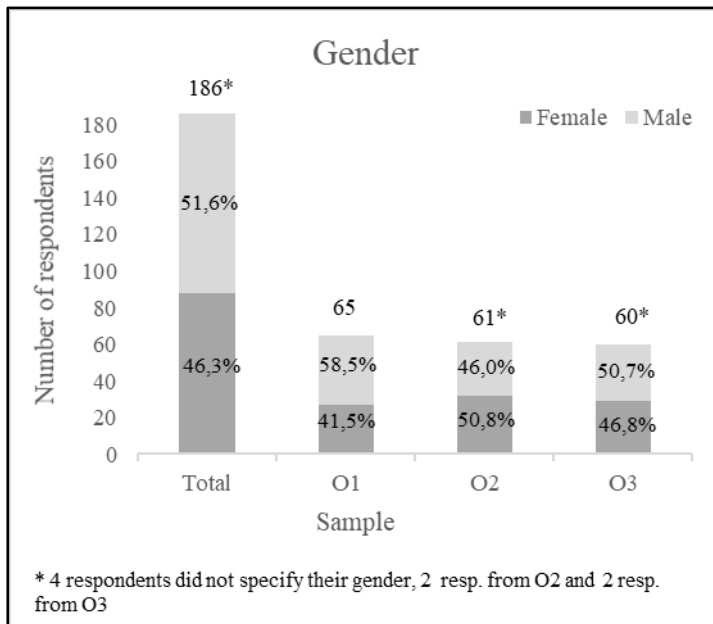
Construct / Dimension	Item wording	Abbreviation	Specification	Source
CEAI_Time availability	During the past three months, my workload was too heavy to spend time on developing new ideas. <i>(rev.)</i>	v_36work_load*		
	I always seem to have plenty of time to get everything done.	v_37time		
	I have just the right amount of time and workload to do everything well.	v_38right_amount		
	My job is structured so that I have very little time to think about wider organizational problems. <i>(rev.)</i>	v_39org_problems*		
	I feel that I am always working with time constraints on my job. <i>(rev.)</i>	v_40time_constraints_revcoded		
	My co-workers and I always find time for long-term problem solving.	v_41problem_solving		
CEAI_Organizational boundaries	In the past three months, I have always followed standard operating procedures or practices to do my major tasks. <i>(rev.)</i>	v_42st_procedures*		
	There are many written rules and procedures that exist for doing my major tasks. <i>(rev.)</i>	v_43rules*		
	On my job, I have no doubt of what is expected of me. <i>(rev.)</i>	v_44expectations		
	There is little uncertainty in my job. <i>(rev.)</i>	v_45uncertainty		
	During the past year, my immediate supervisor discussed my work performance with me frequently.	v_46work_perf*		
	My job description clearly specifies the standards of performance on which my job is evaluated. <i>(rev.)</i>	v_47job_descrip		
	I clearly know what level of work performance is expected from me in terms of amount, quality, and timelines of output. <i>(rev.)</i>	v_48perf_level		
Intrapreneurial behavior	I undertake activities to realize change in my organization.	v_78change	Reflective	Gawke et al. (2019)
	I undertake activities to change the current products/services of my organization.	v_79prod_change		
	I contribute ideas for strategic renewal for my organization.	v_80renewal		
	I conceptualize new ways of working for my organization.	v_81ways_working		
	I utilize insights of other experts to innovate in my organization.	v_82experts_insights		
	I undertake activities that change the structure of my organization.	v_83change_structure		
	I undertake activities that change the work practices of my organization.	v_84change_practice		

Appendix

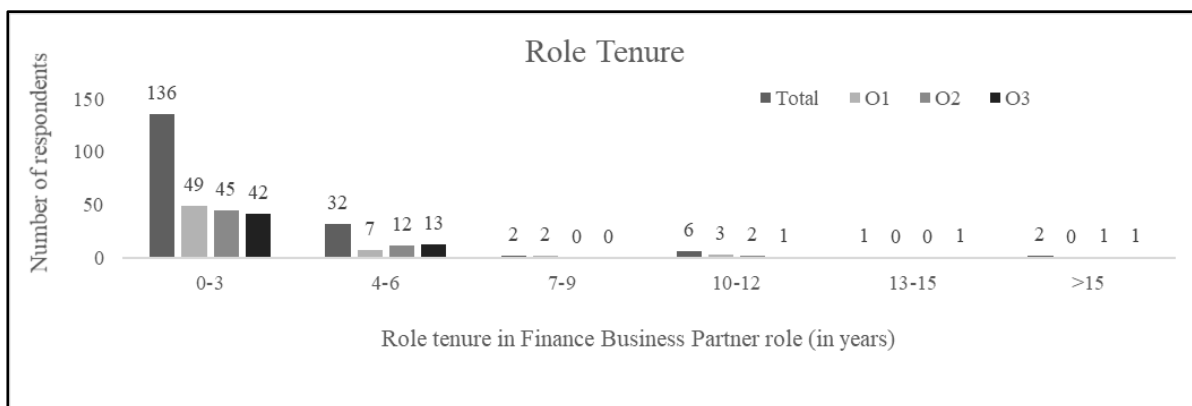
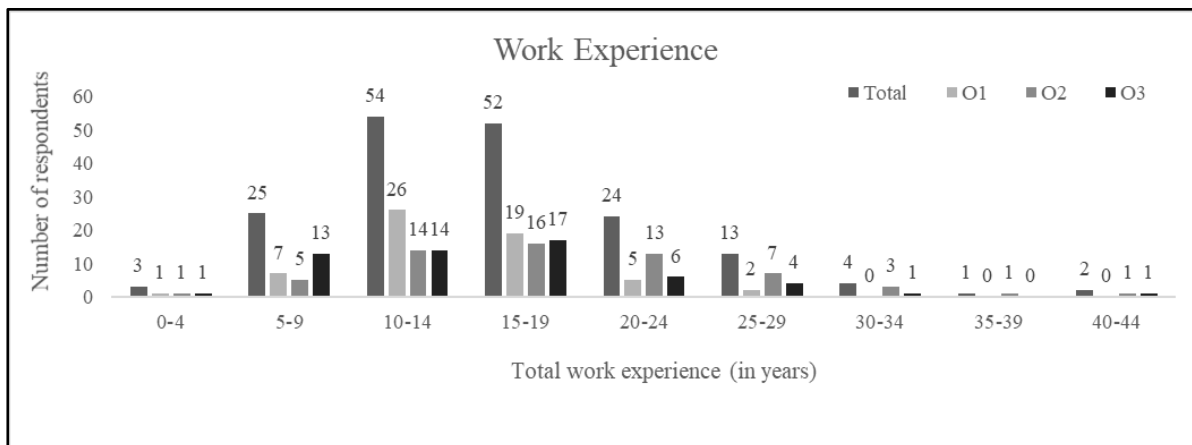
Construct / Dimension	Item wording	Abbreviation	Specification	Source
	I exploit opportunities in the labor market or society to renew my organization.	v_85labor_market		

Note. (rev.) = reverse coded item; * = items removed from the PLS-SEM path model during the measurement model assessment phase, cf. 4.3.1.1

Appendix 11: Graphs on demographics and tenures



Appendix 12: Graphs on demographics and tenures (II)



Appendix 13: Item statistics

Item statistics for skill and personality measures

Item Abbrev.	Mean	Median	SD	Skewness	Kurtosis	Min.	Max.
Skills							
v_140finance_know_ho	6.33	6.00	.659	-1.038	2.863	3	7
v_141conceptual_skills	6.17	6.00	.672	-.537	.508	4	7
v_142business_und	6.22	6.00	.685	-.514	-.003	4	7
v_143comm_skills	5.97	6.00	.882	-1.166	2.258	3	7
v_144analy_skills	6.46	6.50	.569	-.463	-.758	5	7
Personality							
v_130_reserved	3.83	4.00	1.694	-.089	-1.351	1	7
v_131_trusting	5.51	6.00	1.199	-1.149	1.345	2	7
v_132_lazy	5.87	6.00	1.066	-1.596	3.497	1	7
v_133_relaxed	3.08	3.00	1.353	.374	-.948	1	6
v_134_artistic	2.08	2.00	1.170	1.618	2.976	1	7
v_135_outgoing	5.96	6.00	.655	-.191	.014	4	7
v_136_fault	4.77	5.00	1.531	-.595	-.472	1	7
v_137_thorough	3.08	3.00	1.372	.540	-.704	1	7
v_138_nervous	4.17	4.00	1.602	-.162	-1.092	1	7
v_139_imagination	5.26	5.00	1.245	-.911	.722	1	7

Note. Abbrev. = Abbreviation; SD = Standard Deviation; Min. = Minimum; Max. = Maximum.

Appendix

Item statistics for trust in the leader and role conflict measures

Item Abbrev.	Mean	Median	SD	Skewness	Kurtosis	Min.	Max.
Trust in the leader							
v_145leaders_skills	5.11	5.00	1.463	-.890	.621	1	7
v_146leader_issues	4.25	4.00	1.828	-.151	-1.155	1	7
v_147work_represent	4.71	5.00	1.741	-.629	-.617	1	7
v_148back_up	5.15	6.00	1.626	-.748	-.330	1	7
v_149judgement	5.27	6.00	1.391	-.930	.532	1	7
v_150personal_feelings	4.97	5.00	1.698	-.738	-.365	1	7
v_151problems	4.83	5.00	1.701	-.679	-.430	1	7
v_152personal_issues	4.79	5.00	1.813	-.601	-.665	1	7
v_153work_feelings	5.01	5.00	1.678	-.839	-.121	1	7
v_154beliefs	5.16	5.00	1.635	-.962	.341	1	7
Role conflict							
v_49done_differently	4.76	5.00	1.249	-.453	-.316	2	7
v_50manpower	4.36	4.50	1.540	-.126	-1.076	1	7
v_51break_rule	2.49	2.00	1.368	.833	-.249	1	6
v_52groups_people	5.35	6.00	1.460	-1.075	.489	1	7
v_53incomp_requests	4.06	4.00	1.549	-.029	-1.107	1	7
v_54acceptance	3.92	4.00	1.634	.049	-1.178	1	7
v_55resource_exec	4.11	4.00	1.553	.028	-1.145	1	7
v_56unnece_things	4.11	4.00	1.618	-.105	-1.083	1	7

Note. Abbrev. = Abbreviation; SD = Standard Deviation; Min. = Minimum; Max. = Maximum.

Item statistics for intrapreneurial self-efficacy and corporate environment for intrapreneurship measures

Item Abbrev.	Mean	Median	SD	Skewness	Kurtosis	Min.	Max.
Intrapreneurial self-efficacy							
v_63venturing	5.27	5.00	1.153	-1.148	1.822	1	7
v_64dev_prod	4.48	5.00	1.417	-.577	-.309	1	7
v_65dev_methods	4.56	5.00	1.362	-.705	.123	1	7
v_66red_risk	5.41	6.00	1.112	-1.601	4.152	1	7
v_67strat_planning	5.44	6.00	1.152	-1.125	1.801	1	7
v_68manage_time	5.55	6.00	.979	-1.383	3.559	1	7
v_69estab_goals	5.92	6.00	.822	-1.698	7.227	1	7
v_70def_roles	5.55	6.00	1.105	-1.393	3.147	1	7
v_71take_risks	5.56	6.00	1.100	-1.726	4.408	1	7
v_72make_dec	5.57	6.00	1.124	-1.575	3.694	1	7
v_73take_resp	6.05	6.00	.964	-2.007	7.392	1	7
v_74work_press	6.03	6.00	.845	-1.700	6.976	1	7
v_75fin_analysis	6.44	7.00	.737	-2.501	14.363	1	7
v_76fin_system	6.07	6.00	.987	-1.840	5.760	1	7
v_77cost_control	6.26	6.00	.893	-2.209	8.600	1	7
Corp. environ. for intrapren. (CEAI)							
v_1work_methods	4.56	5.00	1.460	-.632	-.680	1	7
v_2work_methods_workers	4.81	5.00	1.372	-.799	.011	1	7
v_3own_ideas	5.62	6.00	1.076	-1.269	2.186	1	7
v_4leadership_team	5.45	6.00	1.139	-1.327	2.182	1	7
v_5promotion	4.37	4.50	1.369	-.552	-.307	1	7
v_6management_encouragement	5.32	6.00	1.263	-1.263	1.589	1	7
v_7doers	4.04	4.00	1.510	-.278	-.994	1	7
v_9innovation_process	4.20	4.00	1.320	-.296	-.384	1	7
v_10money	4.07	4.00	1.500	-.374	-.739	1	7
v_11reward_recognition	4.30	5.00	1.607	-.314	-.940	1	7
v_12financial_support	3.84	4.00	1.433	-.070	-.863	1	7
v_13calculated_risks	4.89	5.00	1.361	-.750	.069	1	7

Note. Abbrev. = Abbreviation; SD = Standard Deviation; Min. = Minimum; Max. = Maximum; Corp. environ. for intrapren. = Corporate environment for intrapreneurship.

Appendix

Item statistics for corporate environment for intrapreneurship measure (continued)

Item Abbrev.	Mean	Median	SD	Skewness	Kurtosis	Min.	Max.
v_14risk_takers	4.65	5.00	1.343	-.654	.135	1	7
v_15term_risk_taker	4.47	5.00	1.383	-.558	-.110	1	7
v_16projects	4.28	5.00	1.403	-.392	-.640	1	7
v_17free_time	3.41	3.00	1.501	-.034	-1.090	1	6
v_18cross_function	4.48	5.00	1.511	-.424	-.671	1	7
v_19other_dep	5.31	6.00	1.226	-1.002	1.064	1	7
v_20own_boss	4.66	5.00	1.617	-.699	-.571	1	7
v_21mistakes_revcoded	3.05	3.00	1.559	.792	-.122	1	7
v_22creative	5.06	5.00	1.211	-1.115	1.198	1	7
v_23freedom	5.15	5.00	1.213	-1.150	1.540	1	7
v_24abilities	5.28	5.50	1.253	-1.320	2.030	1	7
v_25freedom_decide	4.93	5.00	1.401	-.848	.070	1	7
v_26responsibility	5.54	6.00	1.162	-1.535	2.792	1	7
v_27get_to_decide	4.82	5.00	1.395	-.715	-.115	1	7
v_28autonomy	5.34	6.00	1.236	-1.305	1.735	1	7
v_29same methods	4.54	5.00	1.507	-.423	-.919	1	7
v_36work_load	5.35	6.00	1.511	-.905	.002	2	7
v_37time	2.43	2.00	1.137	.893	.540	1	6
v_38right_amount	3.34	3.00	1.404	.299	-.803	1	6
v_39org_problems	3.94	4.00	1.598	.033	-1.117	1	7
v_40time_constraints_revcoded	5.05	5.00	1.356	-.714	.216	1	7
v_41problem_solving	3.59	3.00	1.472	.104	-.971	1	7
v_42st_procedures	4.46	5.00	1.579	-.559	-.814	1	7
v_43rules	4.26	5.00	1.656	-.411	-.923	1	7
v_44expectations	5.07	6.00	1.429	-1.198	.694	1	7
v_45uncertainty	3.72	4.00	1.611	.071	-1.206	1	7
v_46work_perf	4.87	5.00	1.592	-.769	-.365	1	7
v_47job_descrip	4.31	5.00	1.728	-.245	-1.209	1	7
v_48perf_level	5.14	6.00	1.441	-1.100	.773	1	7

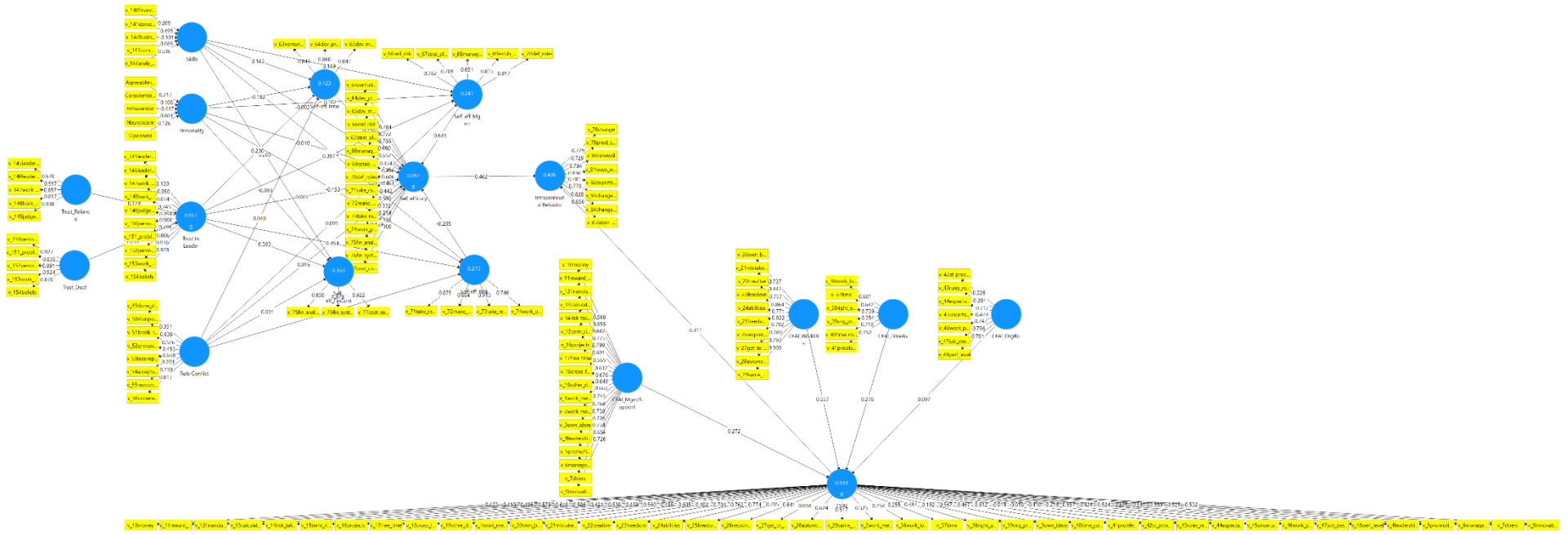
Note. Abbrev. = Abbreviation; SD = Standard Deviation; Min. = Minimum; Max. = Maximum.

Item statistics for intrapreneurial behavior measure

Item Abbrev.	Mean	Median	SD	Skewness	Kurtosis	Min.	Max.
Intrapreneurial behavior							
v_78change	4.88	5.00	1.250	-.402	-.603	2	7
v_79prod_change	4.13	4.00	1.618	-.184	-.882	1	7
v_80renewal	4.57	5.00	1.506	-.297	-.705	1	7
v_81ways_working	4.53	5.00	1.360	-.241	-.578	1	7
v_82experts_insights	4.11	4.00	1.438	.042	-.663	1	7
v_83change_structure	3.80	4.00	1.585	.125	-.787	1	7
v_84change_practice	4.34	4.00	1.373	-.020	-.448	1	7
v_85labor_market	3.10	3.00	1.559	.679	-.426	1	7

Note. Abbrev. = Abbreviation; SD = Standard Deviation; Min. = Minimum; Max. = Maximum.

Appendix 14: Systems screenshot of calculated model



(For illustrative purposes only)

Appendix 15: Result overview of hypothesis testing

Hypotheses		
No.	Relationship	Result
H1:	Intrapreneurial self-efficacy has a direct positive effect on intrapreneurial behavior.	Supported
H2:	The perceived skill level has a direct positive effect on intrapreneurial self-efficacy.	Rejected
H3:	Personality dimensions of Finance Business Partners are not differently pronounced across organizations.	Supported
H4:	Personality has a direct effect on intrapreneurial self-efficacy.	Rejected
H5:	Trust in the leader has a direct positive effect on intrapreneurial self-efficacy.	Supported
H6:	Intrapreneurial self-efficacy mediates the relationship between trust in the leader and intrapreneurial behavior.	Supported
H7:	Role conflict has a direct negative effect on intrapreneurial self-efficacy.	Rejected
H8:	The corporate environment for intrapreneurship has a direct positive effect on intrapreneurial behavior.	Supported
H9:	Path coefficients are invariant across the three organizations.	Supported
H9a:	The path coefficient of skills on intrapreneurial self-efficacy is invariant across organizations.	Supported
H9b:	The path coefficient of personality on intrapreneurial self-efficacy is invariant across organizations.	Supported
H9c:	The path coefficient of trust in the leader on intrapreneurial self-efficacy is invariant across organizations.	Supported
H9d:	The path coefficient of role conflict on intrapreneurial self-efficacy is invariant across organizations.	Supported
H9e:	The path coefficient of intrapreneurial self-efficacy on intrapreneurial behavior is invariant across organizations.	Supported
H9f:	The path coefficient of corporate environment for intrapreneurship on intrapreneurial behavior is invariant across organizations.	Supported

Appendix 16: Joint display of data integration

Findings from qualitative pre-study (Chap. 3)	Findings from quantitative main-study (Chap. 4)	Reflection from qualitative post-study (Chap. 5)
Skills		
<p>Finance Business Partners require specific skills to be able to behave intrapreneurially (theme 2). Five skills dominated the interviews: Communication skills, business understanding, conceptual skills, analytical skills, and financial skills.</p>	<p>Descriptive statistics* of skills construct show a high arithmetic mean value with 6.23 coupled with a low standard deviation (SD = 0.475), suggesting that FBPs are very confident about their skills</p> <p>SEM shows no significant effect of skills on intrapreneurial self-efficacy ($\beta = 0.146, p = .102$), nor intrapreneurial behavior (total effect)</p>	<p>Discussants wondered about the FBPs' high skills evaluation and asked whether they might be overly confident, particularly in light of their relatively short role tenure. Also, the Senior Finance Leader's perception of the FBPs' skills seemed to somewhat contract to their self-report.</p>
Personality		
<p>Finance Business Partners critically need certain personality traits to be able to behave intrapreneurially. Interviewees reported mainly on curiosity, pragmatism, risk-taking, proactivity, and independence. Moreover, they emphasized that having the "right" personality is more important than a specific skill set for performing intrapreneurial behavior:</p>	<p>Descriptive statistics of the Big Five personality traits show that respondents rank with an arithmetic mean value of 5.95 (SD = 0.719) highest on conscientiousness and with 3.15 (SD = 1.235) lowest on neuroticism.</p> <p>FBPs across studied organizations do not show significant differences in Big Five dimensions.</p> <p>SEM shows neither a significant impact of personality on intrapreneurial self-efficacy ($\beta = -0.161, p = .149$) nor intrapreneurial behavior (total effect)</p>	<p>Some discussants associated the FBPs' high confidence levels, represented by their evaluation of their skills and intrapreneurial self-efficacy (cf. respective row below), with the personality they recruit into the FBP role. Few discussants proposed to rethink the recruiting strategy.</p>

Findings from qualitative pre-study (Chap. 3)	Findings from quantitative main-study (Chap. 4)	Reflection from qualitative post-study (Chap. 5)
Trust		
<p>Interviewees from O1 explicitly referred to trust from the FBP to its leader as a relevant factor for intrapreneurial behavior. They also closely linked trust in the leader with empowerment.</p>	<p>Descriptive statistics of the trust in the leader construct dimensions suggest that the respondents have, on average, a moderately high trust level in their leaders on both dimensions. However, the comparatively high standard deviations compared with all other constructs also indicate the highest heterogeneity across respondents on this construct (T_reliance-based: Mean = 4.90, SD = 1.280; T_disclosure-based: Mean = 4.95, SD = 1.518). The respondents' use of the full range of the scale provides further evidence for the heterogeneity of answers.</p> <p>SEM results show that a Finance Business Partner's trust in its leader significantly and positively impacts its intrapreneurial self-efficacy ($\beta = 0.288, p = 0.001$) and intrapreneurial behavior (total effect).</p>	<p>The identification of trust in the leader as a critical factor impacting intrapreneurial behavior met discussants with some surprise. Across the three focus groups, it seemed as it had never been a topic in the context of developing FBPs or fostering intrapreneurial behavior. Still, trust in the leader was regarded as very important but perceived as rather an HR topic relevant for all employees the organization's finance organization did not put a particular focus on. Yet, when seeing the descriptive statistics, they somewhat realized a need for action. One assumption was that building trust needs time, and if FBPs are only relatively short in their role, some might not be able to build up a high trust level in their leader.</p>
Role conflict		
<p>Interviewees mainly reported two reasons for role conflicts that might negatively impact an FBP's intrapreneurial behavior: First, conflicts emerging from a different role understanding of the Finance Business Partner role between business and finance leaders. Second, conflicts that result from the two dimensions covered in the Finance Business Partner role, the core finance dimension, and business partnering,</p>	<p>Descriptive statistics indicate that there is role conflict on a low to moderate level, as the mean value of 4.14 is right of the neutral scale option with a standard deviation of 0.969.</p> <p>SEM results neither support a negative impact of role conflict on intrapreneurial self-efficacy ($\beta = -0.022, p = 0.386$) nor on intrapreneurial behavior (total effect).</p>	<p>Discussants mainly attributed role conflict, indicated by descriptive statistics, to the FBP's reality working in a matrix setting with Finance and the Business. However, results of individual items caused irritation, such as when O1 discussants noted that 23 FBPs agreed to "I work on unnecessary things."</p>

Findings from qualitative pre-study (Chap. 3)	Findings from quantitative main-study (Chap. 4)	Reflection from qualitative post-study (Chap. 5)
Intrapreneurial self-efficacy		
<p>Strikingly, in contrast to relevant skills or specific personality traits, interviewees usually referred rather indirectly to this theme. They regularly blended the notions of self-concept, self-confidence, and intrapreneurial self-efficacy.</p>	<p>Descriptive statistics of the intrapreneurial self-efficacy construct dimensions suggest that respondents have a moderate to a high level of intrapreneurial self-efficacy on all dimensions, ranking highest on the financial control dimension with a mean value of 6.26 and a standard deviation of 0.773.</p> <p>SEM results reveal a strong positive and significant effect of intrapreneurial self-efficacy on intrapreneurial behavior ($\beta= 0.504, p =0.000$)</p>	<p>Discussants generally appreciated their FBPs' intrapreneurial self-efficacy. At the same time, they regarded the rather high evaluation across all dimensions somewhat skeptically and drew a link to the personality profile of the FBPs and their role tenure.</p>
Corporate environment for intrapreneurship		
<p>Interviewees voiced the critical role of contextual factors for intrapreneurial behavior. Specifically, they referred to management support, work autonomy, sometimes called work discretion, time availability, and organizational boundaries, such as organizational structures and procedures as critical. There was a comprehensive agreement with Senior Finance Leaders and Finance Business Partners that Finance Business Partners feel the intense pressure of not having enough time.</p>	<p>Descriptive statistics of the corporate environment for intrapreneurship construct dimensions show that the sample evaluates the four dimensions heterogeneously. While mean values indicate that there is a moderate to a high level of management support (mean = 4.56; SD = 0.948) and work discretion (mean = 5.03; SD = 0.977), the surveyed Finance Business Partners rate time availability (mean = 3.17; SD= 0.911) and organizational boundaries (mean = 3.70; SD = 0.813) as deficient.</p> <p>SEM results show a significant, positive direct effect of the corporate environment for intrapreneurship on intrapreneurial behavior ($\beta= 0.227, p =.000$).</p>	<p>Time availability turned out to be one of the most controversially discussed topics. Participants of all three focus groups noted that not having enough time is a huge topic in internal discussions. While FBPs reported they don't have enough time to complete their tasks and for acting intrapreneurially, some Senior Finance Leaders rather understood it as a feeling of not having enough time. In the sense of creating busyness and not prioritizing appropriately. In their view, structures (e.g., shared service centers) were created that allow focusing on intrapreneurial behavior. Thus, the focus groups revealed somewhat contradicting views of FBPs and Senior Finance Leaders.</p>

Note. Chap. = Chapter; mean = arithmetic mean value; SD = Standard Deviation; *all constructs were measured using seven-point Likert-type scales with 7 representing the strongest expression.

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