

A Conceptual Framework for the Evolving Role of Accountants from Compliance to Strategic Advisory in Ghana's Banking and Public University Sectors

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Abstract

The accounting profession is undergoing a widely documented shift from a compliance-centred, transaction-processing function toward a strategic advisory role embedded in organisational decision-making. In this conceptual paper, an attempt has been made to investigate the way the transition is taking place in two different structural contexts in one national economy, the world of commercial banking and public universities in Ghana. Using the theoretical bases of institutional theory, structuration theory, and the management accounting literature of business partnering, a conceptual framework has been developed for the re-definition of the role of the accountant from watchdog through hybrid to strategic business partner. The framework further proposes that sectoral context, specifically the profit orientation and competitive exposure of banking relative to the budget-constrained, multi-stakeholder governance of public universities, moderates the pace and form of this transition. Unlike much of the existing business-partner literature, the framework explicitly incorporates the possibility that observed role change is partly symbolic: drawing on the institutional concept of decoupling, it distinguishes genuine advisory capability from the ceremonial adoption of business-partner language and job titles without corresponding change in practice. Six research propositions are advanced, five concerning the pace and outcomes of role redefinition and a sixth addressing the conditions under which decoupling is more or less likely. The paper contributes to the literature by extending role-transition theorising, developed predominantly in Western corporate settings, to a dual-sector emerging-market context, by explicitly engaging contested and null findings rather than only confirmatory evidence, and by offering a competency-oriented agenda for professional accounting bodies, employers, and accounting educators in Ghana and comparable Sub-Saharan African economies. Practical implications are outlined separately for industry and academia, and the paper concludes with a research design, including proposed measurement approaches for each construct, for the mixed-methods study needed to test the propositions empirically.

JEL Classification: M41; M40; G21; H83

1. Introduction

The accountant's occupational identity has never been static, but the pace of change confronting the profession in the mid-2020s is unusual in both scale and geographic reach. International survey evidence gives a sense of the scale involved: the Association of Chartered Certified Accountants' Talent Trends 2025 report, drawing on more than 10,000 responses across 175 countries, found widespread and cross-regional concern among finance leaders about talent shortages, an ageing workforce, and the widening gap between the digital demands of the role and the skills base of the existing workforce (Association of Chartered Certified Accountants 2025). In the United Kingdom alone, 45 per cent of accountancy firms report being severely or significantly affected by skills shortages (International Federation of Accountants 2024). However, this pressure does not reduce but rather increases due to digitalization – in particular, through the processes of substitution of artificial intelligence, robotic process automation, and cloud enterprise systems in lieu of the transaction processing tasks that had characterized

traditionally the entry and mid-level employment in the field of accounting while simultaneously raising employers' demands on accountants' interpretation and advisory efforts (Arkhipova et al. 2024; Yigitbasioglu et al. 2023).

This transformation is not specific to the multinational professional service firms and listed companies that make up the bulk of the contemporary empirical literature. Rather, this is an issue of utmost relevance for developing economies that face global technology challenges, are obliged to follow the international reporting rules, and lack the sufficient talent pool as well as digital infrastructure. In Ghana, the issue is manifested at the level of professional practice. Thus, a recent qualitative study of Ghanaian academics showed consensus about the necessity of the development of data analytics skills, digital literacy, and critical thinking abilities among both contemporary and future accountants for staying relevant in the Fourth Industrial Revolution labor market; yet it noted the insufficient adaptation of the curriculum at universities to this challenge (Zotorvie et al. 2025). The same issue has been revealed in the continental-scale study that examined accountants working in several African countries and revealed poor preparedness of the African accountants for machine learning, robotics, and artificial intelligence despite growing requirements to computer literacy and critical thinking skills (Mbizi et al. 2022). Finally, from the perspective of national digital infrastructure, the World Bank analyses of the labor market in Africa revealed the increase of demand for the advanced digital skills, including those directly relevant to the professions of accounting and finance, from an average of 18 percent in 2020 to 20 percent in 2024 (World Bank 2026).

The Ghanaian regulatory environment supplies a further, more concrete layer of institutional pressure that is directly relevant to the framework developed in this paper. On the public sector side, the Public Financial Management Act, 2016 (Act 921) reformed budgeting, commitment control, and reporting obligations across covered public entities, including public universities, with explicit objectives of strengthening transparency and accountability in the management of public funds (Government of Ghana 2016). On the banking side, the Bank of Ghana's regulatory and innovation sandbox, in operation since 2022, has drawn licensed banks, specialised deposit-taking institutions, and fintech entrants into a structured process of testing digitally enabled financial products under central bank oversight (Bank of Ghana 2025). These two instruments illustrate, at a national level, the coercive isomorphism that Section 2 argues is a primary driver of accountant role redefinition, while also illustrating why the pace of that pressure differs markedly between the two sectors under discussion in this paper.

This paper is offered as the conceptual foundation for one strand of a broader tripartite research consortium linking academic accounting expertise, commercial banking practice, and public university financial administration, a consortium whose wider research agenda spans predictive accounting, sustainability disclosure, payroll systems optimisation, and related themes. Positioning the accountant's evolving role as the entry point for this particular strand reflects the observation that competency and role change is, in practice, a binding constraint on several of the consortium's other objectives: predictive accounting tools cannot generate organisational value unless the accountants who operate them are positioned to translate their outputs into advice that management will act upon, and payroll and public

financial management reforms cannot succeed unless the accountants responsible for implementing them are equipped and mandated to do more than process transactions accurately after the fact.

This paper addresses that gap conceptually. It asks four interrelated questions. First, what theoretical mechanisms explain the accountant's transition from a watchdog or bean-counter role toward that of a strategic business partner, and under what conditions does that transition remain merely symbolic rather than substantive? Second, how might sectoral context, specifically the contrast between a profit-oriented, competitively exposed banking environment and a budget-constrained, multi-stakeholder public university environment, moderate that transition? Third, what does the literature's own contested and null findings suggest about the limits of a straightforwardly linear account of role change? Fourth, what does this imply for the competencies that professional bodies, employers, and accounting educators in Ghana should prioritise. These questions are investigated using institutional theory (DiMaggio & Powell 1983; Meyer & Rowan 1977), structuration theory (Giddens 1984), and the management accounting literature on role transition and business partnering (Burns & Baldvinsdottir 2005; Byrne & Pierce 2007; Hopper 1980; Sathe 1983). This paper provides a conceptual framework and research propositions. It is important to highlight that no primary data are presented, but the theoretical basis and the methodology of the study that will follow in the next stage of research are elaborated.

This remainder of the paper is structured as follows. In Section 2, the theoretical background is reviewed, including the critique of decoupling and a discussion of other possible explanations. Section 3 provides an overview of the literature on the global evolution of the accountant's role, a description of the review methodology, an assessment of the accelerating impact of digital transformation, the evaluation of the state of the African and Ghanaian literature, the review of disputed and null results, and a placement of this study in the existing literature. In Section 4, a conceptual framework and six research propositions are developed. The propositions along with the possible measures of variables are provided in Table 1. In Section 5, the implications of the framework for the comparison of the banking and public sectors, which was the driving factor behind this consortium, are evaluated. Section 6 includes theoretical and practical implications of this research for academic and business practice separately. In Section 7, the limitations of this paper are identified, and the empirical research design for testing propositions is outlined.

2. Theoretical Foundations

2.1 Institutional theory and the isomorphism of professional roles

Institutional theory provides the paper's primary lens for understanding why accountants across otherwise dissimilar organisations appear to be converging on a broadly similar advisory role. DiMaggio and Powell's (1983) classic account of institutional isomorphism identifies three mechanisms through which organisational fields become more homogeneous over time: coercive isomorphism, arising from regulatory or professional-body mandates; mimetic isomorphism, arising from organisations copying perceived best practice under conditions of uncertainty; and normative isomorphism, arising from

shared professional training and networks. All three mechanisms are visible in the accounting profession's current transformation. Coercive pressure is evident in the competency frameworks issued by professional accounting bodies, which increasingly mandate digital and analytical competencies alongside technical accounting knowledge, and, in Ghana specifically, in the reporting and control obligations introduced by the Public Financial Management Act, 2016 (Government of Ghana 2016) and the supervisory expectations embedded in the Bank of Ghana's approach to digital financial innovation (Bank of Ghana 2025). Mimetic pressure is evident in the way large accounting and audit firms publicise their adoption of the business-partner model, prompting smaller firms and in-house finance functions in emerging markets to adopt similar positioning even before the underlying digital infrastructure or client demand fully justifies it. Normative pressure operates through university curricula and professional qualification syllabi, which increasingly socialise entrants to the profession into an advisory rather than a purely custodial self-conception.

Institutional theory also offers a way of explaining why the pace of role change might differ between sectors that are subject to different configurations of these three pressures. Banks operate within a tightly regulated, internationally benchmarked prudential framework and face direct competitive pressure from peer institutions and, increasingly, fintech entrants, which together generate strong coercive and mimetic pressure toward analytically sophisticated finance functions (Blankson et al. 2022). Public universities, by contrast, are subject to different and in some respects weaker coercive pressures, since public financial management reform in many African contexts proceeds more slowly than prudential banking regulation, while mimetic pressure operates through comparison with peer universities rather than profit-driven competitors. This distinction underlies the sectoral moderation proposed later in the paper.

2.2 Role theory and the business-partner transition in management accounting

A parallel body of literature, situated within management accounting rather than institutional sociology, has tracked the accountant's role directly. The distinction between a custodial and a business-oriented conception of the accountant's work is often traced to Sathe's (1983) early typology of controller involvement, which separated a narrowly independent, control-focused orientation from a more deeply involved orientation in which the controller participates actively in business decisions, a distinction later authors have continued to use, in modified form, as the bookkeeper-versus-business-partner reference point for the field. A seminal tension between the control function of the accountant and the emerging decision support function was highlighted by Hopper (1980). Scholars continue to refer to this tension and its further development. In particular, Granlund & Lukka (1998), studying Finnish management accountants, empirically found out a shift towards greater orientation of the profession to the business and suggested that the shift indicates a larger-scale cultural change in the profession as opposed to mere changes in individual careers. The next step in research was made by Burns & Baldvinsdottir (2005) who, employing an institutional approach, demonstrated how the role of management accountants of a multinational manufacturing firm changed from merely scorekeeper role to a hybrid

role combining accounting skills and active participation in business decision making and stated that the process was far from being smooth. Byrne & Pierce (2007) then developed a more complex role typology suggesting that watchdog and business partner roles defined before should be considered poles of a continuum where individual accountants and financial departments reside. Finally, Wolf et al. (2020), conducting a systematic literature review, concluded that empirical studies over several decades proved one thing – the process has always been moving towards a broader and strategically involved role of the management accountant even though the pace and extent of the change were varying a lot.

Role continuum approach is employed in the current paper instead of a distinction between two roles, compliance and advisory. Such an approach, as opposed to discrete one, makes the theoretical framework formulated in Section 4 compatible with empirical reality since most accounting departments, including those of banks and public universities analyzed in the paper, are at the intersection of the two poles.

2.3 The accountant as a strategic resource: a complementary resource-based reading

A third, complementary theoretical approach involves the use of the resource-based theory of the firm to explain why firms reposition their accountants as strategic advisors as opposed to automating the entire compliance function. The combination of accounting knowledge and digital/analytical skills, along with organizational and relational knowledge of accountants who are able to blend all these skills together represents a particular type of human capital of the organization, which cannot be easily imitated by competitors due to limitations associated with hiring similar talent in developing markets (Amoa-Gyarteng et al. 2025; Pedroso and Gomes 2024). Such a resource-based perspective is consistent with and supplements the institutional perspective as when the pressure of institutional isomorphism raises the baseline expectations of the finance function providing strategic advice, it becomes clear that accountants and finance functions which are capable of developing unique advisory capabilities would have more organizational influence and legitimacy compared to those organizations which only claim that they work as business partners.

2.4 Structuration theory as the link between institutions and daily practice

As mentioned above, there is an inherent connection between the institutional literature and role-theory literature used for the purpose of building the present research framework with structuration theory developed by Giddens (1984). Structuration theory suggests that social structures, including roles within organizations and professions, are both a means and the result of daily practice of people. In this case, accountants are not just occupants of certain roles but also creators or transformers of these roles through the series of daily decisions related to the preparation of information, attendance of meetings, questioning of the management, etc. The duality of structures makes it possible to understand that the proposed framework is not about the predetermined sequence of watchdog-hybrid-business partner types of role redefinition imposed by others but about a continuous pattern which can be created by

accountants themselves as long as certain constraints, both institutional and resource-based, discussed in the previous section, are considered.

2.5 The decoupling critique: symbolic versus substantive role change

A critical qualification is required before the framework can be treated as a straightforward account of progress toward a more strategic accounting function. Meyer and Rowan (1977), in one of the founding statements of institutional theory, introduced the concept of decoupling: organisations facing strong institutional pressure to adopt a particular formal structure may do so ceremonially, adjusting titles, job descriptions, and public messaging to signal conformity, while leaving day-to-day operational routines substantially unchanged. Applied to the present context, decoupling implies that an organisation's adoption of business-partner language for its accounting function, or the retitling of accountants as financial business partners or strategic finance advisors, does not by itself constitute evidence of genuine role redefinition. The organisation may be responding to the mimetic and normative pressures identified in Section 2.1 by adopting the vocabulary and outward signalling of a strategic finance function while the accountants concerned continue to spend the great majority of their time on transaction processing and statutory reporting.

This possibility is not merely a theoretical nicety. Van Slooten et al. (2026), in a survey of 242 management accountants in Dutch for-profit firms, found that digitalisation does not straightforwardly reduce role ambiguity for accountants who retain a predominantly watchdog orientation, and in some respects increases it, because the emerging digital-era role templates are less coherent and less clearly defined for watchdog-oriented accountants than for those already positioned as business partners. This finding complicates any assumption that digital transformation automatically or uniformly accelerates advisory role adoption; it suggests instead that digitalisation may widen the gap between accountants and finance functions that have already begun a genuine transition and those that have not, rather than lifting the whole profession uniformly toward the business-partner pole. The framework developed in Section 4 incorporates this possibility explicitly, through a sixth proposition concerned with the conditions under which observed role change is more likely to be symbolic than substantive.

2.6 Alternative explanations and boundary conditions

It is worthwhile to note upfront that it is reasonable to recognize that institutional pressure is not the only possible explanation for the phenomena discussed above. Resource dependence logic might claim that the reason for organizations to reorient their accountants towards advisory roles lies exclusively in increased access to critical and scarce information and decreased use of external consultants. This type of explanation requires no consideration of legitimacy seeking whatsoever. A much simpler explanation based on labor market dynamics would argue that role redefinition is caused by competition among employers for shrinking stock of technologically competent accounting graduates who have started to prefer intellectually stimulating tasks over routine transactions processing, and that this competition causes changes in role design irrespective of institutional pressure. The model suggested in this paper

does not assume that institutional approach is the only possible one and these explanations are alternative, but treats institutional pressure, digital transformation, and organizational information needs as different but interrelated factors, which allows for empirical comparison of their importance in the research framework presented in Section 7.

3. Literature Review

3.1 Review method and scope

As a conceptual paper, this review does not follow a systematic review protocol in the sense of a formal meta-analysis, but the underlying literature search was conducted with an explicit and reportable procedure rather than opportunistically. Sources were identified through structured searches of Scopus-indexed and Web of Science-indexed publisher platforms (principally Springer Nature Link, Emerald Insight, Elsevier ScienceDirect, and Taylor and Francis Online), supplemented by targeted searches for Ghana- and Sub-Saharan Africa-specific grey literature, including regulatory documents issued by the Government of Ghana and the Bank of Ghana. Search terms combined variants of "accountant role", "management accountant", "business partner", "watchdog", "digital transformation", and "institutional theory" with sector and geographic qualifiers including "banking", "public sector", "Ghana", and "Sub-Saharan Africa". The search was not date-restricted for foundational theoretical sources, since the paper deliberately engages the seminal institutional and role-theoretic literature of the 1970s to 2000s that underpins the field, but empirical sources describing the current state of the profession were prioritised from the 2020 to 2026 period, consistent with the paper's aim of capturing the most current evidence available. Sources were included where they addressed, directly or by close analogy, the accountant's or management accountant's occupational role, competency requirements, or institutional context; sources addressing only technical accounting standards or purely financial-statement analysis, without reference to the accountant's role or competencies, were excluded as outside the paper's scope. This procedure does not eliminate selection judgement, which remains the responsibility of the author, but it is intended to make that judgement transparent and reviewable.

3.2 From bean-counter to business partner: the global evolution

The empirical literature on the accountant's changing role has grown substantially over the past two decades, much of it concentrated in large, developed-economy organisations. Pedroso and Gomes (2024), studying management accounting systems in Portuguese small and medium-sized enterprises, found that accountants' participation in strategic decision-making directly and positively affects managerial performance, and that this relationship is mediated by the informational characteristics of the management accounting system itself, namely its scope, timeliness, aggregation, and integration. Their finding that the accountant's strategic participation operates as one of several people-oriented organisational variables, alongside user satisfaction with accounting information and the decentralisation of decision-making, is instructive for the present paper because it demonstrates that the

accountant's advisory influence is not simply a matter of individual competency but is jointly determined by organisational design choices. The above statement can be supplemented, in terms of balance, with the observation made by Pedroso and Gomes regarding the heterogeneity of the above-mentioned relationship in the context of the sample studied by the authors. While in one of the two segments of firms considered, the involvement of accountants in the decision-making process was not revealed to be a statistically significant determinant of the managerial performance. As stated by the authors, this was caused by unobservable properties of organizations rather than a lack of substance in the business-partner concept itself.

As reported by Yigitbasioglu et al. (2023) in the qualitative investigation of advisory functions of accountants in Australian professional services firms, successful performance of the role in question relies on the integration of generic human capital, digital human capital, and social capital by accountants. The authors further remark on the differentiation of the particular types of advisory services offered by firms according to their size and industry orientation. This study stands out by providing evidence that digital transformation is not a homogenous phenomenon within the profession in the sense that rather than replacing the advisory function, it makes it stronger by freeing accountants from low-value-added transactional tasks and delivering enhanced information for advising.

In a systematic review based on a large body of literature using grounded-theory approach, Arkhipova et al. (2024) make a similar point. According to these authors, digitalization leads to the transformation of management accountants into advisory intermediaries interpreting results of business intelligence and predictive analytics tool use by managers, thus, leaving room for managerial judgement.

3.3 Digital transformation as an accelerant, rather than a driver, of role change

One more emerging theme in the recent literature is related to the interpretation of digital transformation as the accelerator of pre-existing career patterns rather than its cause. According to Busulwa et al. (2024) while analyzing the skill gap between the required technology skills of accountants and those they actually possess, persistent and, at least in certain aspects, increasing gap was found. This finding is significant for the Ghanaian context addressed in this paper, since it implies that institutional pressure toward an advisory role can outstrip the underlying human-capital base required to fulfil that role credibly, creating a period of role ambiguity during which accountants are expected to advise on matters for which they have not yet been adequately trained. Coman et al. (2022), reviewing the digitalisation of accounting more broadly, similarly characterised the accountant's transformation as a paradigm shift rather than an incremental adjustment, arguing that artificial intelligence, software robotics, and blockchain-enabled record keeping are together altering not only how accounting tasks are performed but what counts as the accountant's core work in the first place, a conclusion echoed by Zainuddin et al. (2022) in a post-pandemic assessment of the profession's digital transformation.

Mpofu (2025), reviewing the accounting profession's digital transformation specifically within Sub-Saharan Africa, identified a distinctive regional pattern: while the direction of change mirrors that

observed in developed economies, the pace is constrained by infrastructural limitations, the cost of enterprise software, and gaps in formal digital-skills training, with the consequence that the transition toward advisory roles is proceeding unevenly across firm size and sector. Brands et al. (2024), in a qualitative study of South African chartered accountants, found that the Fourth Industrial Revolution is associated with a strengthening of analytical and advisory competencies among accountants, but also identified a generational divide, with younger, more digitally fluent accountants adapting more readily than older cohorts, a finding with direct implications for workforce planning and continuing professional development in the Ghanaian setting.

3.4 The Ghanaian and African evidence base

Specific evidence about Ghana or the West African region as a whole is rather scarce. However, existing research points consistently toward a profession that is under pressure to modernize much faster than the infrastructure of training for it is able to develop. According to Zotorvie et al. (2025), whose work is based on interviewing Ghanaian accounting academics, there is unanimous agreement that data analytics, digital literacy and critical thinking skills are essential for any practicing accountant. On the other hand, these same academics are concerned with the issue of the inability of curricula to keep up with changing needs. In turn, Mbizi et al. (2022) conducted research into accountants working in various African countries and formulated the competency framework that places computer skills and critical thinking abilities among the most immediately necessary competencies of African accountants due to the technologically oriented nature of their profession, while pointing out serious shortages of advanced competencies like machine learning, robotics and blockchain accounting.

Another source of relevant evidence is provided by the experience of the Ghanaian banking industry. Blankson et al. (2022), who used a panel data on Ghanaian banks spanning over more than one decade, describe structural reforms in the industry, including the increase in the minimum capital requirements in 2018–2019 and the subsequent consolidation period. It caused an increased focus on the necessity of complex financial and risk analysis skills on the part of the finance function of banks. Further, Amoa-Gyarteng et al. (2025) using a ten-year panel data on listed Ghanaian banks' credit risks and financial sustainability, show that NPL ratios and lending strategies play a significant role in influencing financial sustainability results.

It should be noted, though, that this evidence base consists primarily of listed and universal banks, which represent a smaller and generally better-resourced part of Ghanaian banking system. Rural and community banks, which service the majority of rural depositors and face very different restrictions of capital, staffing and digital infrastructure, are hardly represented in the literature on the accountant role change. The question is explored in section 5 of the current paper.

3.5 Public sector and public university accounting: a distinct institutional logic

The public sector and public university literature, while related, reflects a distinct institutional logic that is not adequately captured by extrapolating directly from the corporate business-partner literature. Public university finance functions, including payroll and statutory withholding tax administration, operate under multiple, sometimes competing, accountability relationships, including to government financing bodies, university councils, staff associations, and external auditors, and are typically subject to budget-year rather than market-driven planning horizons. This governance configuration is consistent with a slower and more contested form of coercive isomorphism than that observed in banking: the Public Financial Management Act, 2016 (Act 921) establishes reporting, budgeting, and internal control obligations that apply across covered public entities including universities, but implementation and enforcement in practice proceed through administrative and legislative channels that generally move more slowly than prudential banking regulation, even as public university finance officers face increasing pressure, from both government and internal stakeholders, to provide analytically grounded budget and resource-allocation advice rather than purely retrospective reporting (Government of Ghana 2016).

Corporate-governance research situated within Sub-Saharan Africa reinforces the observation that the quality of national governance institutions materially moderates organisational outcomes, including the effectiveness of internal financial oversight. Atugeba and Acquah-Sam (2026) found that corporate governance's effect on firm value in Sub-Saharan Africa is contingent on the quality of national governance institutions, while Mensah and Boachie (2023), studying the determinants of corporate governance quality across several Sub-Saharan African stock markets, similarly found that governance quality is not a fixed organisational attribute but one shaped by the wider national institutional environment in which firms and, by extension, public entities operate. Although both studies are derived from listed-firm data rather than public university settings specifically, their shared conclusion, that governance and accountability outcomes are jointly determined by organisational choices and the surrounding national institutional architecture, has plausible relevance to the public university setting given that both operate within the same national institutional environment. Similarly, evidence on the role of audit committees and firm attributes in shaping financial reporting quality among listed non-financial firms in Nigeria (Ibrahim et al. 2024) and on the mediating role of governance practices in the relationship between leadership and organisational performance among Ugandan small and medium-sized enterprises (Kyambade et al. 2025) both point to the same underlying principle relevant here: the quality and strategic engagement of the accounting or governance function is shaped as much by the surrounding institutional and governance architecture as by the technical competence of individual accountants.

3.6 Contested and null findings: a note of caution

A balanced review must give proper weight to findings that complicate, rather than confirm, the general narrative of an accountant profession moving steadily toward strategic advisory work. Van Slooten et al. (2026), as discussed in Section 2.5, found that digitalisation is not associated with reduced role ambiguity for all accountants; watchdog-oriented accountants in their sample experienced greater, not lesser, role conflict as digitalisation proceeded, because the emerging digital-era role templates are

comparatively poorly defined for accountants who have not already adopted a business-partner orientation. This finding directly qualifies the assumption, common in earlier literature and in the previous version of this paper, that digital transformation functions as a uniform accelerant of role redefinition across the whole profession. Read alongside Pedroso and Gomes's (2024) finding of a non-significant relationship between accountant participation and managerial performance in one of their two firm segments, and alongside the decoupling concern raised in Section 2.5, the cumulative weight of this evidence suggests that role redefinition should be modelled, and studied empirically, as a conditional and potentially reversible process rather than a linear or guaranteed one. The propositions developed in Section 4 are framed accordingly, including a proposition specifically addressing the conditions under which symbolic rather than substantive change is more likely.

3.7 Positioning relative to prior work

The contribution of this paper is best understood in relation to three bodies of work it draws on most directly. Byrne and Pierce (2007) established the watchdog-business-partner continuum this paper adopts, but their typology was developed from, and intended to explain, variation among individual accountants within organisations, largely in developed-economy corporate settings; it does not address how sectoral or national institutional context might shape the pace or completeness of movement along that continuum. Pedroso and Gomes (2024) provide a rigorously specified empirical model of how accountant participation in strategy relates to managerial performance, but their model is confined to a single country, a single ownership type, and a single sector, and does not theorise sectoral comparison as this paper does. Van Slooten et al. (2026) provide the most direct empirical challenge to a straightforwardly progressive account of role change, but their focus is on individual-level role conflict and ambiguity within Dutch for-profit firms, rather than on organisational-level or sectoral-level variation in an emerging-market setting. This paper's distinct contribution is to combine the continuum concept from Byrne and Pierce, the institutional and decoupling lenses that neither of the other two studies foreground, and an explicit sectoral comparison, within a single emerging-market national context, Ghana, where banking and public university administration coexist under sharply different institutional logics but draw on an overlapping professional talent pool.

4. Conceptual Framework and Research Propositions

Building on the theoretical foundations set out in Section 2 and the literature reviewed in Section 3, this paper proposes a conceptual framework, presented in Figure 1, that links four antecedent conditions, a central role-redefinition construct, one sectoral moderator, and three organisational outcomes, with a feedback loop representing the gradual institutionalisation of the advisory role over time.

The framework's central construct is the redefinition of the accountant's role along the watchdog-hybrid-business-partner continuum identified by Byrne and Pierce (2007). Four antecedent conditions are proposed to drive movement along this continuum. Institutional pressures, comprising coercive, mimetic, and normative mechanisms (DiMaggio and Powell 1983), establish the broad expectation that finance functions will provide strategic input. Digital transformation, encompassing artificial intelligence,

analytics, enterprise resource planning, and, in some contexts, blockchain-enabled systems, both frees accountants' time from routine transaction processing and supplies the richer data on which advisory judgements can be based (Arkhipova et al. 2024; Yigitbasioglu et al. 2023). Organisational demand for decision-relevant information reflects the extent to which managers within a given organisation actively seek and use the information the finance function can supply, consistent with the finding that user satisfaction with accounting information is a significant driver of managerial performance (Pedroso and Gomes 2024). Individual competency endowment reflects the technical, digital, and behavioural competencies that individual accountants bring to the role, and is the dimension most directly implicated in the skills-gap evidence reviewed in Section 3.3 (Busulwa et al. 2024; Mbizi et al. 2022). Consistent with the structuration perspective introduced in Section 2.4, these four antecedents should be understood not as external forces acting on passive accountants, but as conditions that shape, and are in turn reshaped by, the routine practices through which accountants and managers interact.

The framework proposes that sectoral context, and specifically the contrast between the competitively exposed, prudentially regulated banking sector and the budget-constrained, multi-stakeholder public university sector, moderates the strength of the relationship between these antecedents and role redefinition. Consistent with the decoupling critique set out in Section 2.5, the framework further distinguishes between two possible forms that observed role redefinition can take: substantive redefinition, in which the accountant's actual allocation of time and the content of their contribution to decision-making genuinely shift toward advisory work, and symbolic redefinition, in which titles, job descriptions, and reporting lines change while day-to-day practice remains largely unchanged. This distinction underlies the sixth proposition below. The following propositions are intended as a structured, falsifiable research agenda rather than as established findings; their derivation from the theoretical foundations in Section 2 is indicated alongside each one.

Proposition 1 (P1). The positive relationship between institutional pressure and the redefinition of the accountant's role toward strategic business partnering is stronger in the banking sector than in the public university sector, owing to the more direct and more rapidly enforced coercive pressure exerted by prudential banking regulation relative to public financial management reform.

Derivation: follows from the coercive isomorphism mechanism in DiMaggio and Powell (1983), applied to the specific regulatory instruments described in Sections 2.1 and 3.5.

Proposition 2 (P2). Digital transformation accelerates the redefinition of the accountant's role in both sectors, but the magnitude of this effect is attenuated in the public university sector by infrastructural and budgetary constraints on enterprise system adoption, and, within the banking sector itself, is attenuated for accountants in rural and community banks relative to those in universal banks.

Derivation: extends the digital-transformation antecedent by incorporating the within-banking-sector heterogeneity identified in Section 3.4.

Proposition 3 (P3). Individual competency endowment, particularly in digital and analytical domains, moderates the relationship between institutional and digital antecedents and role redefinition, such that accountants with stronger digital competency translate institutional and technological pressure into advisory influence more readily than those without it.

Derivation: follows from the competency-gap evidence in Busulwa et al. (2024) and Mbizi et al. (2022) discussed in Section 3.3.

Proposition 4 (P4). Redefinition of the accountant's role toward strategic business partnering is positively associated with governance and accountability outcomes, independent of sector, consistent with evidence that governance-related organisational outcomes are shaped by the strategic engagement of the finance and governance function (Atugeba and Acquah-Sam 2026; Ibrahim et al. 2024; Kyambade et al. 2025; Mensah and Boachie 2023).

Derivation: follows from the resource-based reading in Section 2.3, extended by the governance-quality literature reviewed in Section 3.5.

Proposition 5 (P5). The institutional legitimacy of the accounting function, measured as the extent to which the function is perceived by senior management as a strategic rather than purely custodial resource, increases over time as the business-partner role becomes embedded in organisational routines, producing a reinforcing feedback loop that lowers the threshold for further role redefinition in subsequent periods.

Derivation: follows from the structuration perspective in Section 2.4, in which routinised practice progressively reconstitutes the institutional expectations that first gave rise to it.

Proposition 6 (P6). Symbolic redefinition, in which formal titles and job descriptions change without a corresponding shift in accountants' actual time allocation or decision-making contribution, is more likely where mimetic and normative institutional pressure is strong but organisational demand for decision-relevant information and individual competency endowment are both weak; substantive redefinition is more likely where all four antecedents are jointly present.

Derivation: follows directly from the decoupling concept in Meyer and Rowan (1977) and the empirical caution raised by van Slooten et al. (2026) in Sections 2.5 and 3.6.

Table 1: Summary of research propositions, theoretical basis, and proposed measurement approach

Proposition	Core claim	Proposed measurement approach
P1	Institutional pressure to role redefinition relationship is stronger in banking than public university	Multi-group SEM comparing standardised path coefficients across banking and public university sub-samples
P2	Digital transformation effect is attenuated in public university and in rural or community banks	Interaction terms between digital-transformation exposure and organisational sub-type in a pooled regression
P3	Individual competency endowment moderates institutional and digital effects on role redefinition	Survey-based competency index interacted with institutional and digital-exposure measures
P4	Role redefinition is positively associated with governance and accountability outcomes	Cross-sectional association between role-continuum position and independently rated governance or audit outcomes
P5	Institutional legitimacy and role redefinition reinforce one another over time	Longitudinal or retrospective informant accounts of legitimacy perceptions across at least two time points
P6	Symbolic redefinition is more likely when mimetic and normative pressure is high but demand and competency are low	Comparison of self-reported job title or role description against independently observed time-allocation or task-content data

5. Discussion: Comparing Banking and Public University Contexts

A key theoretical contribution of the research lies in its recognition of the moderating role of the industry context, and not in its treatment as a background variable. It stands out against most of the previous business partner research which has emerged largely in the single industry and single firm context. In the light of the industry context considerations applicable to Ghana in particular, there are a few observations which could be made in respect of the application of the framework to the banking and public university industries.

First of all, in the banking industry, the presence of prudential regulation, competition in the form of peer banks and fintech, along with well-developed digital infrastructure, indicates that the antecedents of the model are likely to have similar impact within the universal banking segment. It implies that the transition towards the business-partnership type of relationship is likely to happen fast and on a wide scale in this industry. This view is corroborated by the fact that over the past decade, there has been a considerable structural reorganization and consolidation in the banks of Ghana which created the need for advanced financial and risk management (Amoa-Gyarteng et al. 2025; Blankson et al. 2022). Moreover, the Bank of Ghana actively promotes innovations in finance facilitated by the digital environment through a regulatory sandbox initiative (Bank of Ghana 2025).

However, at the same time, according to the framework, such development is likely to not occur uniformly throughout the industry. The rural and community banks of Ghana which, notwithstanding having the same regulatory framework, have far less resources, thinner capital bases, smaller staff and, often, less mature digital infrastructure than universal banks, are unlikely to feel the same pressure of the digital transformation antecedent. It implies that they are unlikely to move rapidly towards the business-partner pole despite being subject to the same coercive pressure. This conclusion is in line with Proposition 2 and implies the possible irrelevance of the policies and professional body initiatives aimed at universal banks' experience for rural community bankers.

Within public university administration, by contrast, the framework predicts a more uneven and contested transition. Institutional pressure operates through a more diffuse and slower-moving set of public financial management reforms, digital transformation is constrained by budgetary limitations on enterprise system procurement, and organisational demand for strategic financial advice, while present, must compete with the university's core academic and administrative accountability obligations. Under the framework's logic, this implies that public university accountants, including those responsible for payroll and statutory withholding tax administration, are likely to occupy a more hybrid position on the role continuum for a longer period than their banking-sector counterparts, combining continued custodial responsibility for compliance-critical processes, such as accurate and timely tax remittance under the Public Financial Management Act, 2016, with an emerging but less institutionally secure advisory function directed at university management.

A further implication follows from the fact that banking and public university accountants in Ghana are typically drawn from the same professional training pipeline, sit the same professional qualification examinations, and, over the course of a career, frequently move between the two sectors. Where the framework predicts that the two sectors are converging on a similar destination via different institutional pathways and at different speeds, this shared talent pipeline suggests a plausible cross-sector spillover mechanism: accountants trained or previously employed within the more rapidly transforming banking sector may act as informal carriers of the business-partner role conception when they move into public university finance functions, and vice versa. While this mechanism of spillover does not have an official place among the six identified mechanisms in Section 4, it represents a potentially valuable extension of the theory framework that could be addressed by future longitudinal research or analysis of career histories.

Finally, the concern about decoupling raised in Section 2.5 is particularly relevant to both environments. In the context of banking, with its strong emphasis on demonstrating strategic engagement through innovation and mimicry, there is a real danger that the finance departments will embrace the new role of a business partner in titles and language well before any real changes in practice follow. This is especially true for smaller and less digitalized banks trying to compete with bigger competitors. In the context of public university administration, a somewhat opposite danger is possible: as the legitimacy of organizations in the public sector often relies more on compliance than on engagement, the position of an advisor in university strategy or budget plans may get formally assigned to accountants without any

change in their working routine. Distinguishing genuine from symbolic redefinition in each setting, as Proposition 6 sets out to do, is therefore not a peripheral concern but a central empirical challenge for the research programme this paper proposes.

6. Theoretical and Practical Implications

6.1 Theoretical implications

The framework developed in this paper extends the institutional and role-theoretic literature on accountant role transition, developed predominantly in Western corporate settings (Burns and Baldvinsdottir 2005; Byrne and Pierce 2007), to a dual-sector emerging-market context in which banking and public sector organisations coexist within the same national institutional environment but are subject to markedly different configurations of coercive, mimetic, and normative pressure. This paper addresses a commonly expressed scholarly concern by considering organizational and sectoral context as substantive, rather than merely background, moderating factors in the transition of roles (Wolf et al. 2020). Besides this sectoral focus, the application of the decoupling concept (Meyer and Rowan 1977) to the business-partner literature provides for a wider theoretical contribution applicable in a global context beyond the Ghanaian one: analyses of accountant role change using only self-report measures of title, job description or organizational rhetoric, without validation of actual task and time allocation are systematically overestimating the degree of change involved. The explicit propositions of this paper, particularly the sixth one addressing symbolic redefinition, are formulated to be falsifiable and provide a structured basis for the mixed-methods empirical investigation described in Section 7 below.

6.2 Practical implications for industry

For bank management, the framework shows that investment in the development of digital infrastructure alone will not be sufficient for realizing the value of advisory function of the finance function. Complementary investment in individual competencies, specifically of branch-level accounting and finance staff and of personnel in rural and community banks, is necessary for the institutional and technological pressures to translate into real advisory capability, rather than into a rebranding of the existing compliance work. Banks taking part in the regulatory sandbox program of Bank of Ghana are in a unique position to experiment with the combination of structured development of competencies of their finance staff and testing of digital products.

For public university leadership in finance and payroll departments, the framework suggests a dual strategy of protecting the integrity of processes like statutory tax withholding and remittance (as required by the Public Financial Management Act, 2016 (Government of Ghana 2016)) and simultaneously making room – through revised job descriptions, reporting lines and professional development budget – for accountants to engage in proactive advising in budgeting and resource allocation. Critically and consistently with the concern about decoupling raised in this paper, university and bank leadership should be cautious about announcing a successful transition to business partner roles solely based on the change of titles or strategy documents. They should look for signs of transition

in the concrete indicators, like allocation of accountants' time, their participation in management meetings and decision-making related to budgeting and investments before and after the design change. For both sectors, the framework suggests that the development of competencies should be phased based on each organization's own configuration of institutional pressures, digital maturity and organizational demand, rather than following a uniform template imported from professional service firms in developed economies.

6.3 Practical implications for academia and professional bodies

For accounting academics, the framework and the evidence synthesis in Section 3 generate curriculum design implications that are consistent with the issues raised by the scholars from Ghana themselves (Zotorvie et al. 2025). This is because technical training in accounting needs to be supplemented with data analytics training, digital skills, and critical thinking in the context of each sector, and not in digital skills alone. For the accounting bodies in Ghana and in countries similar to Ghana, the focus on sectoral moderation in the framework suggests that sectoral tracks would improve competency framework formulation and CPD, considering the significant differences between the pace and type of competencies needed in universal banking, rural/ community banking, and the public sector, even when convergence to one common goal is observed. These organizations are suited to observe the decoupling risk mentioned in Section 2.5; this could be achieved through including actual tasks of accountants in CPD and member surveys, rather than just job titles.

7. Limitations and Directions for Future Empirical Research

This paper is explicitly conceptual and theory building in nature and its limitations arise from its scope. The propositions formulated in Section 4 are developed on the basis of an analysis of the existing literature, not on the basis of the primary data gathered within the sectors discussed, and thus should be considered a structured research agenda, not an established empirical finding. The sectoral moderator used in the framework was based on an analysis of two illustrative sectors within a single national environment; its generalizability to other sectors (for example, insurance, telecommunications, or central government ministries) or to other national institutional environments is yet to be tested and should not be assumed. The literature review method described in Section 3.1, although more rigorous than a simple narrative approach, is not a systematic review or meta-analysis, and the residual selection bias on the part of the author cannot be eliminated.

The empirical testing of the propositions formulated in this paper would require a mixed-methods research design, consistent with the original conception of this research stream: a quantitative survey of finance professionals within the banking and public university sectors, capturing measures of institutional pressure, digital transformation exposure, individual competencies and role positioning on the watchdog-business-partner continuum, complemented by semi-structured interviews with senior informants, including bank branch managers and university payroll and finance department leadership,

capturing the qualitative dimension of role negotiation that cannot be captured by survey instruments alone. As described in Table 1, the structural equation modeling or multi-group regression analysis, comparing standardized path coefficients across the banking and public university sub-samples and, within banking, across universal and rural/community bank sub-samples, would allow for the empirical test of propositions P1-P3. Propositions P4 and P5 would require longitudinal data or retrospective informant accounts capturing the change in institutional legitimacy over time. Testing proposition 6 poses a particular methodological challenge: decoupling involves a gap between formal claims and actual practice, and thus self-reports on role positioning alone are not likely to be sufficient. An empirical test would require combining self-reports on roles with some form of independent measure of task content or time allocation, for example through the use of structured time-use diaries, direct observation or triangulation with line-managers' reports, so that self-reported advisory positioning could be verified through actual behaviors.

Future research based on this design would be in a good position to explore whether the framework's predictions hold across other Sub-Saharan African economies with different regulatory and public financial management regimes, thus extending the boundary conditions of the theory constructed here. It would also be useful to directly compare the resource dependence and labor market alternative explanations outlined in Section 2.6 with the institutional explanation advanced in this paper, allowing for the empirical assessment of the relative contributions of these approaches rather than relying on assumptions.

8. Conclusion

This paper develops a conceptual framework for explaining the ongoing transition of the accountant role from a compliance-oriented, custodial role to a strategic advisory one, arguing that this transition, though consistent with global trends documented in the management accounting literature, is shaped by sectoral institutional context and is not guaranteed to be substantive rather than symbolic. Applying the framework to the banking and public university sectors in Ghana shows convergence toward a hybrid role, but along different institutional paths: banking, specifically universal banking, faces more rapid and direct pressure, while the public universities administration goes through a slower but still a real transition. The six propositions, summarized with suggested measurement methods in Table 1, formulate an empirical agenda for testing these claims directly, including the often-overlooked issue of possible decoupling. The theoretical and practical implications for industry, academia and professional bodies provide a foundation for competency development and for monitoring substantive rather than merely titular role transition, which the transition already demands from the profession based on the reviewed evidence.

Declarations

Ethical approval: Not applicable. This paper is a conceptual/review study and does not involve human participants, animal subjects, or the collection of primary data.

Consent to participate: Not applicable. This paper does not involve human participants and therefore no participant consent was required.

Consent to publish: Not applicable. This paper does not contain any individual person's data, images, or other identifiable material requiring consent for publication.

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Figures

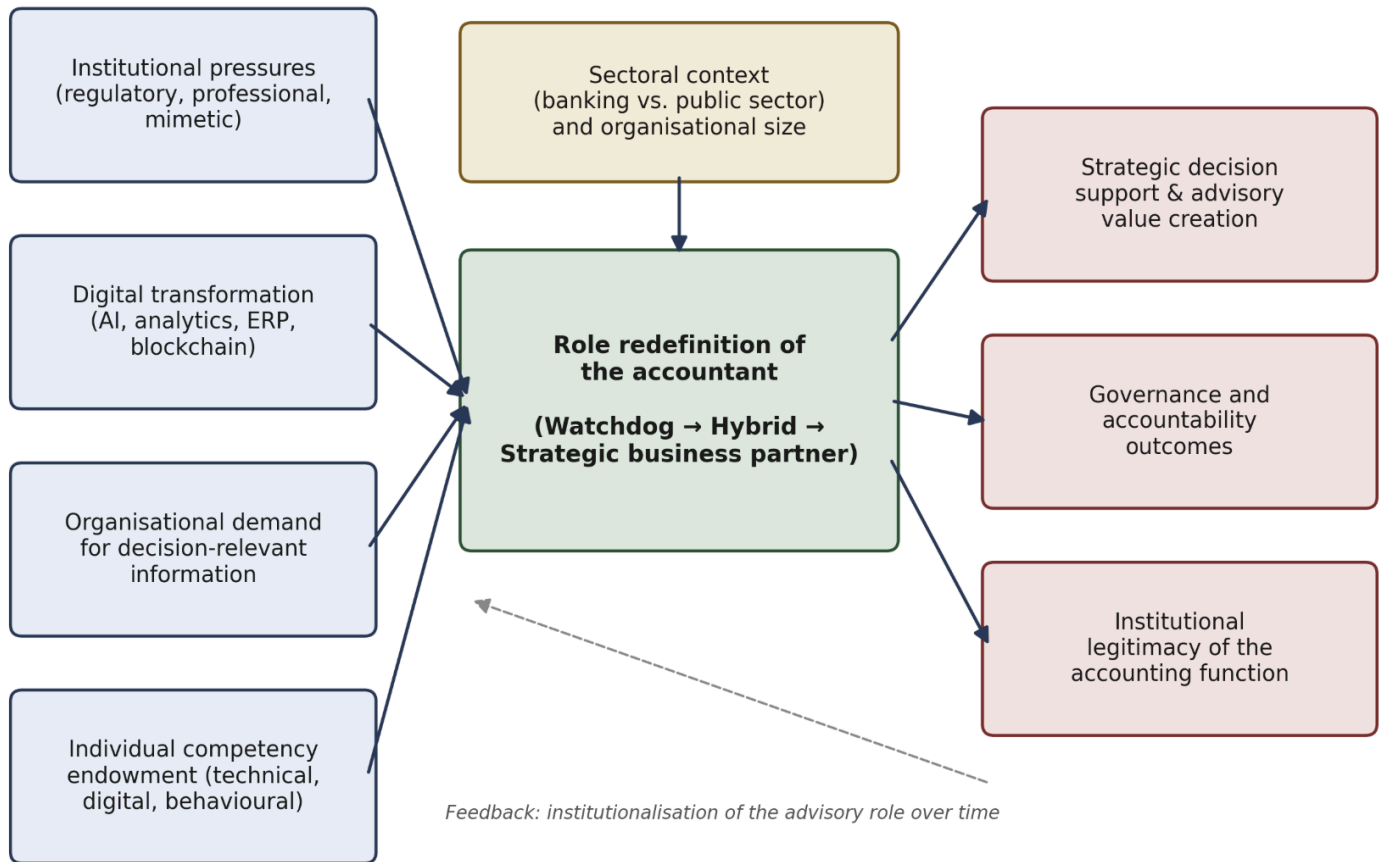


Figure 1

Conceptual framework of accountant role redefinition across sectoral contexts