

## Accountant Strategists Challenge the Dominant Business Model: A Strategy-as-Practice Perspective

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**Abstract :** This paper reports on a study that explored the strategizing practices of professional accountants in the mining industry, based on Jarratt and Stiles' dominant strategizing practice models framework. Drawing on a strategy-as-practice perspective, the paper recognises qualified professional accountants in strategic management such as Chief Executive Officers, as strategy practitioners that perform their strategizing practices and praxis within a specific context. The main findings of this paper were produced through semi-structured individual interviews with accountants that perform strategy on a business level in the South African mining industry. Qualitative data were analysed through conversation analysis over two coding-cycles. Findings describe accountant strategists as practitioners who challenge the dominant business model when a disconnect seems to exist between international corporate level strategy and business level strategy in the South African mining industry. Accountant strategy practitioners described their dominant strategizing practice model as incremental change during strategic planning and as a lived experience during strategy implementation. Findings portrayed these strategists as taking initiative as strategy leaders in a dynamic and volatile environment to combine their accounting background with strategic management and challenge the dominant business model. Understanding how accountant strategists perform strategizing offers insight into the social practice of strategic management. This understanding contributes to the body of knowledge on strategizing in the South African mining industry. In addition, knowledge on the transformation of accountants as strategists could provide valuable practice relevant insights for accounting educators and the accounting profession alike.

**Keywords :** accountant strategists, dominant strategizing practice models framework, mining industry, strategy-as-practice

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